

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—SUNSET
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1821143777**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

**Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeffrey Cates**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

RoseMary Lee, MHA
Finance Director, Hospital Reimbursement
National Medicare & Medicaid Finance
Kaiser Foundation Health Plan, and Hospitals
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

KAISER FOUNDATION HOSPITALS—SUNSET
NATIONAL PROVIDER IDENTIFIER (NPI) 1821143777
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and 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 settlement for the fiscal period due the State in the amount of \$2,739,923 presented in the Summary of Findings represents 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 Psychiatric Cost (PSYCHIATRIC Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the

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

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—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSE

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1821143777	Reported	\$ 850,276	
	Net Change	\$ (3,590,199)	
	Audited Amount Due Provider (State)	\$ (2,739,923)	
2. PSYCHIATRIC (SCHEDULE 1-1) NPI: 1821143777	Reported	\$ 39,999	
	Net Change	\$ (39,999)	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) 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) 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) 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)		\$ (2,739,923)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

	SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)		
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)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)		
NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)		
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)	\$ (2,739,923)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1821143777

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 4,927,077	\$ 3,544,053
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Other Adjustments	\$ (57,772)	\$ (57,772)
4. AB 5 Reduction (Schedule A) (Adj 1)	\$ 0	\$ (356,338)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 4,869,305	\$ 3,129,943
6. Interim Payments (Adj 11)	\$ (4,019,029)	\$ (5,869,866)
7. Balance Due Provider (State)	\$ 850,276	\$ (2,739,923)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. \$	\$	\$ 0
10. \$ \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 850,276	\$ (2,739,923)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITALS—SUNSETFiscal Period Ended:
December 31, 2010NPI:
1821143777

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>356,338</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/24/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>356,338</u></u> (To Schedule 1, Line 4)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
December 31, 2010

NPI:
1821143777

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	_____ N/A
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 1)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
December 31, 2010

NPI:
1821143777

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	_____
3. Medi-Cal Nursery Days (Code 171)	_____
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>0</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	_____
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>0.00</u>

Audited Cost For Services From 10/01/08 Through 04/05/09

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	N/A
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>0</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>0</u>

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	_____
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	N/A
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	0

AB1183 Reduction for 10/01/08 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>0</u> (To Schedule A, Line 2)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPA<3 HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
December 31, 2010

NPI:
1821143777

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u> 0</u>
	(To Schedule A, Line 4)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH OCTOBER 31, 2008 - SMALL RURAL HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
December 31, 2010

NPI:
1821143777

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 10/31/08

7. Audited Medi-Cal Days of Service from 07/1/08 Through 10/31/08(exclude Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 10/31/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 10/31/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 5)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2009 THROUGH FEBRUARY 24, 2010 - SMALL RURAL HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
December 31, 2010

NPI:
1821143777

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/09 Through 02/24/10

7. Audited Medi-Cal Days of Service from 07/1/09 Through 02/24/10 (exclude Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/09 Through 02/24/10 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/09 Through 02/24/10 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 6)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITALS—SUNSETFiscal Period Ended:
DECEMBER 31, 2010NPI:
1821143777

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 4,945,165	\$ 3,563,375
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 9)	\$ 8,762,575	\$ 7,066,568
3. Inpatient Ancillary Service Charges (Adj 9)	\$ 125,796	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 8,888,371	\$ 7,066,568
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 3,943,206	\$ 3,503,193
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:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1821143777

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 2,494,351	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,450,814	\$ 3,563,375
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)	\$ 4,945,165	\$ 3,563,375
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 4,945,165	\$ 3,563,375 (To Schedule 2)
9. Medi-Cal Deductibles (Adj 10)	\$ 0	\$ (6,629)
10. Medi-Cal Coinsurance (Adj 10)	\$ (18,088)	\$ (12,693)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 4,927,077	\$ 3,544,053 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—SUNSETFiscal Period Ended:
DECEMBER 31, 2010NPI:
1821143777

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 4)	75,948	92,657
2. Inpatient Days (include private, exclude swing-bed)	75,948	92,657
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 4)	75,948	92,657
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 8)	542	799

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)	\$ 108,377,953	\$ 152,400,418
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 through 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 108,377,953	\$ 152,400,418

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 108,377,953	\$ 148,573,370
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
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)	\$ 1,427.00	\$ 1,603.48
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)	\$ 108,377,953	\$ 152,400,418

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,427.00	\$ 1,644.78
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 773,434	\$ 1,314,179
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,677,380	\$ 2,249,196
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40, & 41)	\$ 2,450,814	\$ 3,563,375

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—SUNSETFiscal Period Ended:
DECEMBER 31, 2010NPI:
1821143777

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,826,839	\$ 0
2. Total Inpatient Days (Adj)	3,683	3,683
3. Average Per Diem Cost	\$ 1,039.05	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 8)	15	36
5. Cost Applicable to Medi-Cal	\$ 15,586	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 57,816,691	\$ 57,816,671
7. Total Inpatient Days (Adj)	23,093	23,093
8. Average Per Diem Cost	\$ 2,503.65	\$ 2,503.64
9. Medi-Cal Inpatient Days (Adj 8)	390	565
10. Cost Applicable to Medi-Cal	\$ 976,424	\$ 1,414,557
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 18,631,999	\$ 18,631,991
12. Total Inpatient Days (Adj)	9,741	9,741
13. Average Per Diem Cost	\$ 1,912.74	\$ 1,912.74
14. Medi-Cal Inpatient Days (Adj 8)	19	101
15. Cost Applicable to Medi-Cal	\$ 36,342	\$ 193,187
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	\$ 15,839,338	\$ 15,839,331
17. Total Inpatient Days (Adj)	6,272	6,272
18. Average Per Diem Cost	\$ 2,525.40	\$ 2,525.40
19. Medi-Cal Inpatient Days (Adj 8)	257	254
20. Cost Applicable to Medi-Cal	\$ 649,028	\$ 641,452
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,677,380	\$ 2,249,196

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1821143777

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)

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMIN- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	4,262,266	0	0	0	0	0	0	0	0	48,007,285	6,987,821
38.00	Recovery Room	0	1,736,618	0	0	0	0	0	0	0	0	9,109,515	1,325,958
39.00	Delivery Room and Labor Room	0	1,752,156	0	0	0	0	0	0	0	0	9,308,188	1,354,877
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	5,702,141	829,989
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	32,126,925	4,676,315
41.01		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
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	2,618,320	381,116
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	31,440,548	4,576,408
44.03	Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	0	0	21,404,742	3,115,621
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transft	0	0	0	0	0	0	0	0	0	0	3,026,830	440,578
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	2,026,559	294,981
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	15,804,942	2,300,528
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	5,854,287	852,135
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	619,676	90,198
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	307,740	44,794
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	5,418,990	788,775
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,520,776	1,094,705
55.30	Implant Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	34,600,331	5,036,338
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	16,383,442	2,384,733
57.00	Renal Dialysis	0	394,287	0	0	0	0	0	0	0	0	11,459,508	1,668,018
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
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	0	0	0	0	0	0	0	0	0	26,826,965	3,904,866
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	1,261,015	0	0	0	0	0	0	0	0	11,580,008	1,685,557
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
93.00	Hospice	0	765,822	0	0	0	0	0	0	0	0	6,826,759	993,686
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop, and Canteen	0	27,005	0	0	0	0	0	0	0	0	367,526	53,496
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
100.00	NRCC - O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC - SCPMG	0	0	0	0	0	0	0	0	0	0	1,290,328	187,817
100.10	NRCC - Entity 01 Other	0	0	0	0	0	0	0	0	0	0	469,328	68,314
100.11	NRCC - Vacant Space	0	0	0	0	0	0	0	0	0	0	6,189,812	900,974
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	0	0	12,915	1,880
100.13	NRCC - Research	0	0	0	0	0	0	0	0	0	0	0	0
100.14	Outside Rental/Real E	0	0	0	0	0	0	0	0	0	0	0	0
100.15	NRCC - MD Sleep	0	0	0	0	0	0	0	0	0	0	214,185	31,176
100.16	Other Nonreimbursable	0	0	0	0	0	0	0	0	0	0	141,066	20,533
100.04		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	58,696,254	0	669,941,822	85,124,549							

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 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	133,276	1,855,861	89,989	1,974,754	0	190,691	0	573,108	4,813,925	0	581,464	562,257
38.00 Recovery Room	55,660	775,069	188,096	548,166	0	77,695	0	273,850	31,172	0	474,986	459,297
39.00 Delivery Room and Labor Room	25,805	359,329	63,154	395,534	0	78,390	0	276,051	118,452	0	3,453	3,339
40.00 Anesthesiology	13,264	184,699	0	63,501	0	0	0	0	0	0	589,569	570,094
41.00 Radiology-Diagnostic	80,945	1,127,158	88,487	934,565	0	0	0	0	0	0	383,536	370,867
41.01	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
42.01 Nuclear Medicine	0	0	19,773	0	0	0	0	0	0	0	12,202	11,799
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	2,302	32,054	0	324,104	0	0	0	0	0	0	1,301,468	1,258,478
44.03 Cardiac Catheterization Laboratory	58,023	807,962	0	0	0	0	0	0	0	0	1,265	1,223
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	4,725	4,569
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	850,983	17,638	29,429	28,457
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	819,940	792,855
50.00 Physical Therapy	0	0	17,042	0	0	0	0	0	0	0	20,856	20,167
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	8,536	8,254
52.00 Speech Pathology	1,133	15,775	0	5,456	0	0	0	0	0	0	5,073	4,905
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	5,011	4,845
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,294,832	0	29,429	28,457
55.30 Implant Devices Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,070	8,770
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	11,740,746	29,429	28,457
57.00 Renal Dialysis	0	0	1,217	0	0	17,640	0	74,404	17,664	0	12,159	11,757
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
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	51,694	719,832	99,182	792,338	0	0	0	0	0	0	14,826	14,337
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	16,576	230,826	0	0	0	56,417	0	126,045	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	94,622	0	0	0	0
93.00 Hospice	957	13,330	0	0	0	34,262	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop, and Canteen	1,701	23,687	0	8,120	0	1,208	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
100.00 NRCC - O/P Meals	0	0	0	0	401,890	0	0	0	0	0	0	0
100.09 NRCC - SCPMG	125,032	1,741,071	0	969,456	0	0	0	0	0	0	0	0
100.10 NRCC - Entity 01 Other	4,683	65,210	0	23,155	0	0	0	0	0	0	0	0
100.11 NRCC - Vacant Space	616,372	8,582,966	0	0	0	0	0	0	0	0	0	0
100.12 O/P Pharmacy	1,286	17,909	0	3,489	0	0	0	0	0	0	0	0
100.13 NRCC - Research	0	0	0	0	0	0	0	0	0	0	0	0
100.14 Outside Rental/Real E	0	0	0	0	0	0	0	0	0	0	0	0
100.15 NRCC - MD Sleep	21,328	296,995	0	0	0	0	0	0	0	0	0	0
100.16 Other Nonreimbursable	13,593	189,278	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	1,768,146	24,181,019	1,304,902	12,903,559	3,406,325	2,222,618	0	6,507,430	10,390,514	11,758,384	4,365,856	4,221,643

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT	TOTAL COST 27.00
										ADJS 2, 3	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	2,600,715	774,113	0	69,145,260	0	69,145,260
38.00 Recovery Room	0	0	0	0	0	0	0	0	13,319,465	0	13,319,465
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	11,986,571	0	11,986,571
40.00 Anesthesiology	0	0	0	0	0	0	0	0	7,953,257	0	7,953,257
41.00 Radiology-Diagnostic	0	0	0	0	0	1,558,072	463,766	0	41,810,638	0	41,810,638
41.01	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
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	3,043,210	0	3,043,210
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	412,707	122,844	0	39,470,913	0	39,470,913
44.03 Cardiac Catheterization Laboratory	0	0	0	0	0	0	0	0	25,388,836	0	25,388,836
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	3,476,701	0	3,476,701
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	3,248,047	0	3,248,047
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	19,718,265	0	19,718,265
50.00 Physical Therapy	0	0	0	0	0	3,596	1,070	0	6,769,154	0	6,769,154
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	726,664	0	726,664
52.00 Speech Pathology	0	0	0	0	0	0	0	0	384,875	0	384,875
53.00 Electrocardiology	0	0	0	0	0	0	0	0	6,217,621	0	6,217,621
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	11,968,200	0	11,968,200
55.30 Implant Devices Charged to Patients	0	0	0	0	0	0	0	0	39,654,509	0	39,654,509
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	30,566,808	0	30,566,808
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	13,262,367	0	13,262,367
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	910	271	0	32,425,221	0	32,425,221
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	13,695,429	0	13,695,429
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	94,622	0	94,622
93.00 Hospice	0	0	0	0	0	0	0	0	7,868,995	0	7,868,995
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	455,738	0	455,738
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
100.00 NRCC - O/P Meals	0	0	0	0	0	0	0	0	401,890	0	401,890
100.09 NRCC - SCPMG	0	0	0	0	0	0	0	0	4,313,705	0	4,313,705
100.10 NRCC - Entity 01 Other	0	0	0	0	0	0	0	0	630,690	0	630,690
100.11 NRCC - Vacant Space	0	0	0	0	0	0	0	0	16,290,124	0	16,290,124
100.12 O/P Pharmacy	0	0	0	0	0	0	0	0	37,479	0	37,479
100.13 NRCC - Research	0	0	0	0	0	0	0	0	0	0	0
100.14 Outside Rental/Real E	0	0	0	0	0	0	0	0	0	0	0
100.15 NRCC - MD Sleep	0	0	0	0	0	0	0	0	563,685	0	563,685
100.16 Other Nonreimbursable	0	0	0	0	0	0	0	0	364,470	0	364,470
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	16,200,777	4,822,227	0	669,941,822	0	669,941,822

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	15,906,367								48,007,285	77,410
38.00	Recovery Room	6,480,892								9,109,515	32,329
39.00	Delivery Room and Labor Room	6,538,877								9,308,188	14,988
40.00	Anesthesiology									5,702,141	7,704
41.00	Radiology-Diagnostic									32,126,925	47,015
41.01										0	
42.00	Radiology-Therapeutic									0	
42.01	Nuclear Medicine									2,618,320	
43.00	Radioisotope									0	
44.00	Laboratory									31,440,548	1,337
44.03	Cardiac Catheterization Laboratory									21,404,742	33,701
46.00	Whole Blood									0	
47.00	Blood Storing, Processing, and Transfusion									3,026,830	
48.00	Intravenous Therapy									2,026,559	
49.00	Respiratory Therapy									15,804,942	
50.00	Physical Therapy									5,854,287	
51.00	Occupational Therapy									619,676	
52.00	Speech Pathology									307,740	658
53.00	Electrocardiology									5,418,990	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									7,520,776	
55.30	Implant Devices Charged to Patients									34,600,331	
56.00	Drugs Charged to Patients									16,383,442	
57.00	Renal Dialysis	1,471,442								11,459,508	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									26,826,965	30,025
62.00	Observation Beds									0	
71.00	Home Health Agency	4,705,987								11,580,008	9,628
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice	2,857,974								6,826,759	556
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop, and Canteen	100,779								367,526	988
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	NRCC - O/P Meals									0	
100.09	NRCC - SCPMG									1,290,328	72,622
100.10	NRCC - Entity 01 Other									469,328	2,720
100.11	NRCC - Vacant Space									6,189,812	358,005
100.12	O/P Pharmacy									12,915	747
100.13	NRCC - Research									0	
100.14	Outside Rental/Real E									0	
100.15	NRCC - MD Sleep									214,185	12,388
100.16	Other Nonreimbursable									141,066	7,895
100.04										0	
TOTAL	219,048,762	0	0	0	0	0	0	0	0	584,817,272	1,026,986
COST TO BE ALLOCATED	58,696,254	0	0	0	0	0	0	0	0	85,124,550	1,768,146
UNIT COST MULTIPLIER - SCH 8	0.267960	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.145558	1.721685

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (GROSS CHARGES)	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
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Related Costs—Building and Fixtures											
2.00	Old Cap Related Costs—Movable Equipment											
3.00	New Cap Related Costs—Building and Fixtures											
4.00	New Cap Related 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 and Supply											
16.00	Pharmacy											
17.00	Medical Records and Library											
18.00	Social Service											
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00	I&R Services—Salary and Fringes Approved											
23.00	I&R Services—Other Program Costs Approved											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	103,523	833,363	43,066	230,083	52,258,486		789,121	535		75,948	75,948	
26.00	108,908	268,922	48,794	69,960	30,024,243		428,868	488		23,093	23,093	
27.00	8,386	138,596		29,510	11,464,970		162,110	113		9,741	9,741	
28.00												
29.00	Surgical Intensive Care											
30.00	Subprovider											
30.01	16,373	75,684	6,811		9,067,489		147,851	79		6,272	6,272	
31.00	3,378			50,620	13,494,329		97,130			16,709	16,709	
33.00					2,433,972		1,038	1		3,683	3,683	
34.00												
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02												

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (GROSS SALARIES) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (GROSS CHARGES) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	77,410	160,546	31,129	15,906,367		183,116	4,633		2,676,125	2,676,125		
38.00	Recovery Room	32,329	335,573	8,641	6,480,892		87,499	30		2,186,074	2,186,074		
39.00	Delivery Room and Labor Room	14,988	112,670	6,235	6,538,877		88,202	114		15,890	15,890		
40.00	Anesthesiology	7,704		1,001						2,713,427	2,713,427		
41.00	Radiology-Diagnostic	47,015	157,866	14,732						1,765,184	1,765,184		
41.01													
42.00	Radiology-Therapeutic												
42.01	Nuclear Medicine		35,277							56,157	56,157		
43.00	Radioisotope												
44.00	Laboratory	1,337		5,109						5,989,868	5,989,868		
44.03	Cardiac Catheterization Laboratory	33,701								5,822	5,822		
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion									21,746	21,746		
48.00	Intravenous Therapy							819	15	135,446	135,446		
49.00	Respiratory Therapy									3,773,684	3,773,684		
50.00	Physical Therapy		30,403							95,989	95,989		
51.00	Occupational Therapy									39,284	39,284		
52.00	Speech Pathology	658		86						23,346	23,346		
53.00	Electrocardiology									23,061	23,061		
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							3,171		135,446	135,446		
55.30	Implant Devices Charged to Patients									41,742	41,742		
56.00	Drugs Charged to Patients								9,985	135,446	135,446		
57.00	Renal Dialysis		2,172		1,471,442		23,773	17		55,960	55,960		
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	30,025	176,947	12,490						68,237	68,237		
62.00	Observation Beds												
71.00	Home Health Agency	9,628			4,705,987		40,273						
82.00													
83.00													
84.00													
85.00							30,233						
93.00	Hospice	556			2,857,974								
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	988		128	100,779								
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	NRCC - O/P Meals				50,854								
100.09	NRCC - SCPMG	72,622		15,282									
100.10	NRCC - Entity 01 Other	2,720		365									
100.11	NRCC - Vacant Space	358,005											
100.12	O/P Pharmacy	747		55									
100.13	NRCC - Research												
100.14	Outside Rental/Real E												
100.15	NRCC - MD Sleep	12,388											
100.16	Other Nonreimbursable	7,895											
100.04													
	TOTAL	1,008,617	2,328,019	203,405	431,027	185,398,082	0	2,079,214	10,000	10,000	20,093,380	20,093,380	0
	COST TO BE ALLOCATED	24,181,019	1,304,902	12,903,559	3,406,325	2,222,618	0	6,507,430	10,390,514	11,758,384	4,365,856	4,221,643	0
	UNIT COST MULTIPLIER - SCH 8	23.974431	0.560521	63.437766	7.902811	0.011988	0.000000	3.129755	1039.051414	1175.838400	0.217278	0.210101	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
GENERAL SERVICE COST CENTERS							
1.00	Old Cap Related Costs—Building and Fixtures						
2.00	Old Cap Related Costs—Movable Equipment						
3.00	New Cap Related Costs—Building and Fixtures						
4.00	New Cap Related 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 and Supply						
16.00	Pharmacy						
17.00	Medical Records and Library						
18.00	Social Service						
19.00							
19.02							
19.03							
20.00							
21.00	Nursing School						
22.00	I&R Services—Salary and Fringes Approved						
23.00	I&R Services—Other Program Costs Approved						
24.00	Paramedical Ed Program						
INPATIENT ROUTINE COST CENTERS							
25.00	Adults and Pediatrics						
					268,320	268,320	
26.00	Intensive Care Unit						
27.00	Coronary Care Unit						
28.00							
29.00	Surgical Intensive Care						
30.00	Subprovider						
30.01	Neonatal Intensive Care Unit						
31.00	Subprovider I						
33.00	Nursery						
34.00							
35.00	Distinct Part Nursing Facility						
36.00	Adult Subacute Care Unit						
36.01	Subacute Care Unit II						
36.02							

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
ANCILLARY COST CENTERS							
37.00					60,029	60,029	
38.00							
39.00							
40.00							
41.00					35,963	35,963	
41.01							
42.00							
42.01							
43.00							
44.00					9,526	9,526	
44.03							
46.00							
47.00							
48.00							
49.00							
50.00					83	83	
51.00							
52.00							
53.00							
54.00							
55.00							
55.30							
56.00							
57.00							
58.00							
59.00							
59.01							
59.02							
60.00							
60.01							
61.00					21	21	
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.09							
100.10							
100.11							
100.12							
100.13							
100.14							
100.15							
100.16							
100.04							
TOTAL	0	0	0	0	373,942	373,942	0
COST TO BE ALLOCATED	0	0	0	0	16,200,777	4,822,227	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	43.324304	12.895654	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Related Costs—Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Related Costs—Movable Equipment		0	0
3.00	New Cap Related Costs—Building and Fixtures	18,139,648	0	18,139,648
4.00	New Cap Related Costs—Movable Equipment	14,940,290	0	14,940,290
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	58,696,254	0	58,696,254
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	79,074,984	0	79,074,984
7.00	Maintenance and Repairs	1,076,034	0	1,076,034
8.00	Operation of Plant	15,996,228	0	15,996,228
9.00	Laundry and Linen Service	1,117,783	0	1,117,783
10.00	Housekeeping	9,033,418	0	9,033,418
11.00	Dietary	2,073,426	0	2,073,426
12.00	Cafeteria	1,703,787	0	1,703,787
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,518,521	0	4,518,521
15.00	Central Services and Supply	6,042,692	0	6,042,692
16.00	Pharmacy	7,621,983	0	7,621,983
17.00	Medical Records and Library	3,129,876	0	3,129,876
18.00	Social Service	3,576,684	0	3,576,684
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	I&R Services—Salary and Fringes Approved	11,062,257	0	11,062,257
23.00	I&R Services—Other Program Costs Approved	4,209,502	0	4,209,502
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	54,832,300	0	54,832,300
26.00	Intensive Care Unit	32,164,982	0	32,164,982
27.00	Coronary Care Unit	11,916,042	0	11,916,042
28.00			0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider		0	0
30.01	Neonatal Intensive Care Unit	9,712,692	0	9,712,692
31.00	Subprovider I	30,281,984	0	30,281,984
33.00	Nursery	2,647,932	0	2,647,932
34.00			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			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 35,661,474	\$ 0	\$ 35,661,474
38.00	Recovery Room	6,718,902	0	6,718,902
39.00	Delivery Room and Labor Room	7,178,797	0	7,178,797
40.00	Anesthesiology	5,509,858	0	5,509,858
41.00	Radiology-Diagnostic	31,230,897	0	31,230,897
41.01			0	0
42.00	Radiology-Therapeutic		0	0
42.01	Nuclear Medicine	2,606,956	0	2,606,956
43.00	Radioisotope		0	0
44.00	Laboratory	31,397,224	0	31,397,224
44.03	Cardiac Catheterization Laboratory	20,678,267	0	20,678,267
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	3,017,115	0	3,017,115
48.00	Intravenous Therapy	2,026,559	0	2,026,559
49.00	Respiratory Therapy	15,804,942	0	15,804,942
50.00	Physical Therapy	5,854,287	0	5,854,287
51.00	Occupational Therapy	619,676	0	619,676
52.00	Speech Pathology	296,363	0	296,363
53.00	Electrocardiology	5,418,990	0	5,418,990
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	7,520,776	0	7,520,776
55.30	Implant Devices Charged to Patients	34,600,331	0	34,600,331
56.00	Drugs Charged to Patients	16,383,442	0	16,383,442
57.00	Renal Dialysis	11,013,069	0	11,013,069
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	26,307,841	0	26,307,841
62.00	Observation Beds		0	0
71.00	Home Health Agency	10,151,994	0	10,151,994
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	6,051,324	0	6,051,324
	SUBTOTAL	\$ 669,618,383	\$ 0	\$ 669,618,383
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	323,439	0	323,439
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	NRCC - O/P Meals		0	0
100.09	NRCC - SCPMG		0	0
100.10	NRCC - Entity 01 Other		0	0
100.11	NRCC - Vacant Space		0	0
100.12	O/P Pharmacy		0	0
100.13	NRCC - Research		0	0
100.14	Outside Rental/Real E		0	0
100.15	NRCC - MD Sleep		0	0
100.16	Other Nonreimbursable		0	0
100.04			0	0
100.99	SUBTOTAL	\$ 323,439	\$ 0	\$ 323,439
101	TOTAL	\$ 669,941,822	\$ 0	\$ 669,941,822

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITALS—SUNSET

Fiscal Period Ended:
DECEMBER 31, 2010

TOTAL ADJ (Page 1 & 2) AUDIT ADJ 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		0											
42.00	Radiology-Therapeutic	0											
42.01	Nuclear Medicine	0											
43.00	Radioisotope	0											
44.00	Laboratory	0											
44.03	Cardiac Catheterization Laboratory	0											
46.00	Whole Blood	0											
47.00	Blood Storing, Processing, and Transfusion	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											
55.30	Implant Devices 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											
60.00	Clinic	0											
60.01	Other Clinic Services	0											
61.00	Emergency	0											
62.00	Observation Beds	0											
71.00	Home Health Agency	0											
82.00		0											
83.00		0											
84.00		0											
85.00		0											
93.00	Hospice	0											

NONREIMBURSABLE COST CENTERS

96.00	Gift, Flower, Coffee Shop, and Canteen	0											
97.00	Research	0											
98.00	Physicians' Private Office	0											
99.00	Nonpaid Workers	0											
100.00	NRCC - O/P Meals	0											
100.09	NRCC - SCPMG	0											
100.10	NRCC - Entity 01 Other	0											
100.11	NRCC - Vacant Space	0											
100.12	O/P Pharmacy	0											
100.13	NRCC - Research	0											
100.14	Outside Rental/Real E	0											
100.15	NRCC - MD Sleep	0											
100.16	Other Nonreimbursable	0											
100.04		0											

101.00	TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0
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(To Sch 10)

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—SUNSET							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1821143777	15	
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>MEMORANDUM ADJUSTMENTS</u>										
1										
<p>The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1 Line 4. W&I Code, Sections 14105.19 and 14166.245</p>										
2										
<p>Nursery cost was reported in the cost report under Nursery, line 33.00. The cost center line after step-down will be reclassified to Adults and Pediatrics, line 25.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.50, in addition to CMS Pub. 15-1, Sections 2202.6, 2202.7, 2336, and 2336.1.</p>										
3										
<p>The Subprovider costs that were reported in the cost report on line 31.00, are reclassified into Adults and Pediatrics, line 25.00 after step-down. No additional adjustments will be made to reclassify these costs and statistics in the reported cost report format. In addition, separate adjustments were made to reclassify or adjust Medi-Cal days, Medi-Cal RVU's, charges, coinsurance, and interim payments. Also, Subprovider total days will be reclassified to Adults and Pediatrics. See Adjustments 4, 7, 12, 13, 14, and 15 for related changes. This is done in accordance with 42 CFR 413.20, 413.24, 413.50, and 413.53, in addition to CMS Pub. 15-1, Sections 2300, 2304, 2336, and 2336.1.</p>										

Provider Name							Fiscal Period		NPI		Adjustments
KAISER FOUNDATION HOSPITALS—SUNSET							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1821143777		15
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
4	4-1	D-1	I	XIX	1.00, 4.00	1	Subprovider	16,709	(16,709)	0	
	4	D-1	I	XIX	1.00, 4.00	1	Adults and Pediatrics	75,948	16,709	92,657	
							To reclassify Subprovider total inpatient days to the Adults and Pediatrics in conjunction with Adjustment 3.				
							42 CFR 413.20, 413.24, and 413.50				
							CMS Pub. 15-1, Sections 2300, 2304, and 2336.1				

Provider Name							Fiscal Period		NPI		Adjustments
KAISER FOUNDATION HOSPITALS—SUNSET							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1821143777		15
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENT TO REPORTED TOTAL RVU'S											
5	5, 5-1	C	I	XIX	48.00	8	Intravenous Therapy	135,446	(135,446)	0	
	5, 5-1	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	135,446	(135,446)	0	
	5, 5-1	C	I	XIX	56.00	8	Drugs Charged to Patients	135,446	(135,446)	0	
	5, 5-1	C	I	XIX	103.00	8	Total	20,093,380	(406,338)	19,687,042	
<p>To eliminate RVU's determined by total patient days which are not an appropriate determination of ancillary usage. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p>											

Provider Name		Fiscal Period					NPI		Adjustments	
KAISER FOUNDATION HOSPITALS—SUNSET		JANUARY 1, 2010 THROUGH DECEMBER 31, 2010					1821143777		15	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENTS TO OTHER MATTERS</u>										
6	6	D-4		XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	\$18,376	(\$18,376)	\$0
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	16,993	(16,993)	0
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	164	(164)	0
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	18,626	(18,626)	0
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	6,153	(6,153)	0
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	19,855	(19,855)	0
	6	D-4		XIX	44.03	2	Medi-Cal Ancillary RVU—Cardiac Cath Lab	60	(60)	0
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing and Transfusion	224	(224)	0
	6	D-4		XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	1,395	(1,395)	0
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary RVU—Respiratory Therapy	38,869	(38,869)	0
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	989	(989)	0
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary RVU—Occupational Therapy	405	(405)	0
	6	D-4		XIX	52.00	2	Medi-Cal Ancillary RVU—Speech Pathology	240	(240)	0
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary RVU—Electrocardiology	238	(238)	0
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	1,395	(1,395)	0
	6	D-4		XIX	55.30	2	Medi-Cal Ancillary RVU—Implantable Devices Charged to Patients	308	(308)	0
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	1,395	(1,395)	0
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary RVU—Renal Dialysis	7	(7)	0
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	104	(104)	0
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary RVU—Total	125,796	(125,796)	0
To eliminate Medi-Cal Ancillary Charges calculated by the provider due to the provider's methodology not being supported. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408										
7	6-1	D-4		XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	\$2,423	(\$2,423)	\$0
	6-1	D-4		XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	170	(170)	0
	6-1	D-4		XIX	101.00	2	Medi-Cal Ancillary RVU—Total	2,593	(2,593)	0
To eliminate Medi-Cal Ancillary Charges for Psychiatric Care calculated by the provider, due to the provider's methodology not being supported. This is done in conjunction with Adjustment 3. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408										

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—SUNSET							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1821143777	15	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT										
8	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	542	257	799
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	15	21	36
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	390	175	565
	4A	D-1	II	XIX	47.00	4	Medi Cal Days—Coronary Care Unit	19	82	101
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days—Neonatal Intensive Care Unit	257	(3)	254
9	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$8,762,575	(\$1,696,007)	\$7,066,568
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	125,796	(125,796)	0
10	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$6,629	\$6,629
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	18,088	(5,395)	12,693
11	1	E-3	III	XIX	57.00	1	Interim Payments	\$4,019,029	\$1,850,837	\$5,869,866
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through June 28, 2013 Reports Dated: July 16, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2205, 2300, and 2304 W&I Code, Section 14105.191 CCR, Title 22, Section 51541			
12	4-1	D-1	I	XIX	9.00	1	Medi-Cal Days—Subprovider	21	(21)	0
							To eliminate Subprovider Medi-Cal patient days which are included in Adults and Pediatrics in conjunction with Adjustment 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2336.1			

Provider Name							Fiscal Period		NPI		Adjustments
KAISER FOUNDATION HOSPITALS—SUNSET							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1821143777		15
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT											
13	2-1	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges—Subprovider	\$47,741	(\$47,741)	\$0	
	2-1	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges—Subprovider To eliminate Subprovider Medi-Cal routine and ancillary charges which are included in Adults and Pediatrics in conjunction with Adjustment 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2336.1	2,593	(2,593)	0	
14	3-1	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance—Subprovider To eliminate Subprovider Medi-Cal coinsurance which are included in Noncontract Schedule 3 in conjunction with Adjustment 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2336.1	\$131	(\$131)	\$0	
15	1-1	E-3	III	XIX	57.00	1	Interim Payments—Subprovider To eliminate Subprovider Medi-Cal interim payments which are included in Noncontract Schedule 1 in conjunction with Adjustment 3. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2304, and 2336.1	\$10,204	(\$10,204)	\$0	