

**REPORT  
ON THE  
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—HARBOR CITY  
HARBOR CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1336294040**

**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: Jeff 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—HARBOR CITY  
NATIONAL PROVIDER IDENTIFIER (NPI) 1336294040  
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 \$832,501 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. 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 provider, and other financial transactions initiated by the Department. The Statement(s)

RoseMary Lee  
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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—HARBOR CIT**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>NPI: 1336294040</b>	Reported	\$ (203,047)	
	Net Change	\$ (629,454)	
	Audited Amount Due Provider (State)	\$ (832,501)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (832,501)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITALS—HARBOR CITY**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

	SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b>		
<b>NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b>		
<b>NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b>		
<b>NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b>		
<b>NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b>		
<b>NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b>		
<b>NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (832,501)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1336294040

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 658,031	\$ 516,396
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Other Adjustments	\$ (21,806)	\$ (21,806)
4. AB 5 Reductions (Schedule A) (Adj 1)	\$ 0	\$ (53,352)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 636,225	\$ 441,238
6. Interim Payments (Adj 8)	\$ (839,272)	\$ (1,273,738)
7. Balance Due Provider (State)	\$ (203,047)	\$ (832,501)
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (203,047)	\$ (832,501)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITYFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1336294040

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>53,352</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>53,352</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—HARBOR CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1336294040

**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—HARBOR CITY**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

**NPI:**  
**1336294040**

**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	0 (To Schedule A, Line 2)

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

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL—HARBOR CITY**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

**NPI:**  
**1336294040**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>533,518</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>533,518</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>362</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,473.81</u></u>

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

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11 (excludes Administrative Days)	<u>362</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11 (Line 6 * Line 7)	\$ <u>533,518</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>53,352</u></u> (To Schedule A, Line 3)

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—HARBOR CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1336294040

**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—HARBOR CITY**

**Fiscal Period Ended:**  
**DECEMBER 31, 2010**

**NPI:**  
**1336294040**

**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—HARBOR CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1336294040

**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—HARBOR CITYFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1336294040

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ 671,409	\$ 533,518
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 6)	\$ 1,484,552	\$ 1,058,096
3. Inpatient Ancillary Service Charges (Adj )	\$ 12,464	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 1,497,016	\$ 1,058,096
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 825,607	\$ 524,579
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 INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITYFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1336294040

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj )	50,486	50,486
2. Inpatient Days (include private, exclude swing-bed)	50,486	50,486
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	50,486	50,486
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 5)	165	253

## 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)	\$ 65,611,809	\$ 69,645,541
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)	\$ 65,611,809	\$ 69,645,541

## 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)	\$ 0	\$ 0
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)	\$ 0.00	\$ 0.00
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)	\$ 65,611,809	\$ 69,645,541

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,299.60	\$ 1,379.50
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 214,434	\$ 349,014
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 135,082	\$ 184,504
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 349,516	\$ 533,518

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITYFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1336294040

SPECIAL CARE AND/OR NURSERY UNITS		REPORTED	AUDITED
<b>NURSERY</b>			
1.	Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,033,743	\$ 0
2.	Total Inpatient Days (Adj )	3,278	3,278
3.	Average Per Diem Cost	\$ 1,230.55	\$ 0.00
4.	Medi-Cal Inpatient Days (Adj 5)	12	32
5.	Cost Applicable to Medi-Cal	\$ 14,767	\$ 0
<b>INTENSIVE CARE UNIT</b>			
6.	Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 7,401,696	\$ 7,401,696
7.	Total Inpatient Days (Adj )	3,089	3,089
8.	Average Per Diem Cost	\$ 2,396.15	\$ 2,396.15
9.	Medi-Cal Inpatient Days (Adj 5)	41	77
10.	Cost Applicable to Medi-Cal	\$ 98,242	\$ 184,504
<b>CORONARY CARE UNIT</b>			
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
<b>NEONATAL INTENSIVE CARE UNIT</b>			
16.	Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 3,261,860	\$ 3,261,860
17.	Total Inpatient Days (Adj )	1,330	1,330
18.	Average Per Diem Cost	\$ 2,452.53	\$ 2,452.53
19.	Medi-Cal Inpatient Days (Adj 5)	9	0
20.	Cost Applicable to Medi-Cal	\$ 22,073	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>			
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
<b>ADMINISTRATIVE DAYS</b>			
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
<b>ADMINISTRATIVE DAYS</b>			
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)	\$ 135,082	\$ 184,504

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITYFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1336294040

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—HARBOR

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	ADMINIS- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	2,573,356	0	0	0	0	0	0	0	0	20,380,925	4,723,442
38.00	Recovery Room	0	1,299,920	0	0	0	0	0	0	0	0	5,965,600	1,382,575
39.00	Delivery Room and Labor Room	0	1,507,892	0	0	0	0	0	0	0	0	7,256,957	1,681,858
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	5,552,940	1,286,938
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	23,872,466	5,532,634
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		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	2,698,473	625,393
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	19,558,506	4,532,840
44.01	Pathological Laboratory	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, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	2,057,492	476,840
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	776,291	179,912
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	5,049,923	1,170,360
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	687,679	159,375
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	1,797	417
53.00	Electrocardiology	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	4,588,760	1,063,482
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	6,713,228	1,555,844
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,387,938	1,016,940
57.00	Renal Dialysis	0	247,961	0	0	0	0	0	0	0	0	1,027,193	238,060
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	0	0	0	0	0	0	0	0	0	19,800,154	4,588,843
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
<b>NONREIMBURSABLE COST CENTER</b>													
96.00	Gift, Flower, Coffee Shop, and Canteen	0	15,312	0	0	0	0	0	0	0	0	321,936	74,611
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
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	1,149,698	266,452
100.10	NRCC - Entity 01 Other Costs	0	0	0	0	0	0	0	0	0	0	190,756	44,209
100.11	NRCC - Vacant Space	0	0	0	0	0	0	0	0	0	0	173,505	40,211
100.12	O/P Pharmacy	0	0	0	0	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 Estate	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	51,291	11,887
100.16	Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	1,322	306
TOTAL		0	29,301,821	0	0	0	0	0	0	0	0	279,842,378	52,652,959



Provider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	100,405	2,501,174	97,810	1,037,422	0	3,177	0	647,680	3,346,256	0	680,553	268,798
38.00 Recovery Room	12,123	301,997	23,809	223,664	0	1,605	0	472,822	72,861	0	735,667	290,567
39.00 Delivery Room and Labor Room	48,988	1,220,328	86,653	1,112,265	0	1,862	0	497,509	114,305	0	5,866	2,317
40.00 Anesthesiology	18,852	469,630	0	294,290	0	0	0	0	0	0	654,572	258,537
41.00 Radiology-Diagnostic	47,440	1,181,776	68,067	560,675	0	0	0	0	0	0	1,405,187	555,007
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.01 Nuclear Medicine	17,753	442,234	6,748	201,601	0	0	0	0	0	0	79,044	31,220
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	24,799	617,766	494	281,527	0	0	0	0	0	0	1,564,124	617,783
44.01 Pathological Laboratory	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, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	5,047	1,994
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	348,262	81,004	31,486	12,436
49.00 Respiratory Therapy	0	0	0	39,260	0	0	0	0	0	0	149,267	58,956
50.00 Physical Therapy	7,425	184,959	0	84,253	0	0	0	0	0	0	30,773	12,154
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	9,067	3,581
52.00 Speech Pathology	103	2,567	0	1,190	0	0	0	0	0	0	5,767	2,278
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	6,117	2,416
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,253,342	0	31,486	12,436
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	6,344	2,506
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	6,102,540	31,486	12,436
57.00 Renal Dialysis	0	0	0	0	0	306	0	74,806	8,021	0	307	121
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	28,550	711,208	164,721	202,574	151,735	0	0	0	0	0	29,313	11,578
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
<b>NONREIMBURSABLE COST CENTER</b>												
96.00 Gift, Flower, Coffee Shop, and Canteen	4,451	110,867	0	12,762	0	19	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
100.00 NRCC - O/P Meals	0	0	0	0	112,087	0	0	0	0	0	0	0
100.09 NRCC - SCPMG	30,056	748,723	0	436,730	0	0	0	0	0	0	0	0
100.10 NRCC - Entity 01 Other Costs	9,105	226,818	0	27,039	0	0	0	0	0	0	0	0
100.11 NRCC - Vacant Space	9,947	247,797	0	0	0	0	0	0	0	0	0	0
100.12 O/P Pharmacy	0	0	0	0	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 Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.15 NRCC - MD Sleep	2,941	73,253	0	0	0	0	0	0	0	0	0	0
100.16 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>728,899</b>	<b>15,843,975</b>	<b>664,009</b>	<b>8,609,457</b>	<b>3,548,764</b>	<b>26,290</b>	<b>0</b>	<b>5,956,404</b>	<b>6,684,490</b>	<b>6,183,545</b>	<b>5,492,961</b>	<b>2,169,557</b>



Provider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR

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	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00 (Adj 2)	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	330,066	0	0	34,117,709		34,117,709
38.00 Recovery Room	0	0	0	0	0	0	0	0	9,483,291		9,483,291
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	12,028,909		12,028,909
40.00 Anesthesiology	0	0	0	0	0	0	0	0	8,535,759		8,535,759
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	33,223,253		33,223,253
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	4,102,465		4,102,465
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	8,567	0	0	27,206,406		27,206,406
44.01 Pathological Laboratory	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, Processing, and Transf	0	0	0	0	0	0	0	0	2,541,373		2,541,373
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	1,429,392		1,429,392
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	6,467,765		6,467,765
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,166,618		1,166,618
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	12,648		12,648
52.00 Speech Pathology	0	0	0	0	0	0	0	0	14,118		14,118
53.00 Electrocardiology	0	0	0	0	0	0	0	0	8,533		8,533
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	7,949,506		7,949,506
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	8,277,922		8,277,922
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	11,551,340		11,551,340
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,348,815		1,348,815
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	25,688,676		25,688,676
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
<b>NONREIMBURSABLE COST CENTER</b>											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	524,647		524,647
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
100.00 NRCC - O/P Meals	0	0	0	0	0	0	0	0	112,087		112,087
100.09 NRCC - SCPMG	0	0	0	0	0	0	0	0	2,631,659		2,631,659
100.10 NRCC - Entity 01 Other Costs	0	0	0	0	0	0	0	0	497,928		497,928
100.11 NRCC - Vacant Space	0	0	0	0	0	0	0	0	471,460		471,460
100.12 O/P Pharmacy	0	0	0	0	0	0	0	0	0		0
100.13 NRCC - Research	0	0	0	0	0	0	0	0	0		0
100.14 Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0		0
100.15 NRCC - MD Sleep	0	0	0	0	0	0	0	0	139,372		139,372
100.16 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	1,629		1,629
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>691,987</b>	<b>0</b>	<b>0</b>	<b>279,842,378</b>	<b>0</b>	<b>279,842,378</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITY

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
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	7,388,796								20,380,925	50,670
38.00	Recovery Room	3,732,420								5,965,600	6,118
39.00	Delivery Room and Labor Room	4,329,562								7,256,957	24,722
40.00	Anesthesiology									5,552,940	9,514
41.00	Radiology-Diagnostic									23,872,466	23,941
41.01										0	
41.02										0	
42.01	Nuclear Medicine									2,698,473	8,959
43.00	Radioisotope									0	
44.00	Laboratory									19,558,506	12,515
44.01	Pathological Laboratory									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing, and Transfusion									2,057,492	
48.00	Intravenous Therapy									776,291	
49.00	Respiratory Therapy									5,049,923	
50.00	Physical Therapy									687,679	3,747
51.00	Occupational Therapy									0	
52.00	Speech Pathology									1,797	52
53.00	Electrocardiology									0	
55.00	Medical Supplies Charged to Patients									4,588,760	
55.30	Implantable Devices Charged to Patients									6,713,228	
56.00	Drugs Charged to Patients									4,387,938	
57.00	Renal Dialysis	711,963								1,027,193	
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									19,800,154	14,408
62.00	Observation Beds									0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop, and Canteen	43,964								321,936	2,246
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01										0	
100.00	NRCC - O/P Meals									0	
100.09	NRCC - SCPMG									1,149,698	15,168
100.10	NRCC - Entity 01 Other Costs									190,756	4,595
100.11	NRCC - Vacant Space									173,505	5,020
100.12	O/P Pharmacy									0	
100.13	NRCC - Research									0	
100.14	Outside Rental/Real Estate									0	
100.15	NRCC - MD Sleep									51,291	1,484
100.16	Other Nonreimbursable Cost Centers									1,322	
TOTAL		84,133,395	0	0	0	0	0	0	0	227,189,419	367,844
COST TO BE ALLOCATED		29,301,821	0	0	0	0	0	0	0	52,652,959	728,899
UNIT COST MULTIPLIER - SCH 8		0.348278	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.231758	1.981543

Provider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITY

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
<b>GENERAL SERVICE COST CENTERS</b>												
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 2,556											
11.00	Dietary 10,467 2,177											
12.00	Cafeteria											
13.00												
14.00	Nursing Administration 13,293 1,641 2,579,708											
15.00	Central Services and Supply 13,529 2,865 2,675,477											
16.00	Pharmacy 4,513 939 3,272,707											
17.00	Medical Records and Library 6,518 847 2,077,780											
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 416,563											
23.00	I&R Services—Other Program Costs Approved											
24.00	Paramedical Ed Program											
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00	Adults and Pediatrics 71,752 635,096 24,252 146,522 27,499,014 484,283 630 50,486 50,486											
26.00	Intensive Care Unit 10,581 90,730 3,576 6,754 2,863,220 47,789 149 3,089 3,089											
27.00	Coronary Care Unit											
28.00	Burn Intensive Care Unit											
29.00	Surgical Intensive Care Unit											
30.00	Detoxification Intensive Care Unit											
30.01	Neonatal Intensive Care Unit 3,803 39,093 1,286 1,427,101 23,692 31 1,330 1,330											
32.00												
33.00	Nursery 804 272 2,118,794 3,278 3,278											
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—HARBOR CITY

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	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	50,670	346,847	9,592	7,388,796		84,426	5,006		1,257,579	1,257,579		
38.00	Recovery Room	6,118	84,431	2,068	3,732,420		61,633	109		1,359,424	1,359,424		
39.00	Delivery Room and Labor Room	24,722	307,283	10,284	4,329,562		64,851	171		10,840	10,840		
40.00	Anesthesiology	9,514		2,721						1,209,570	1,209,570		
41.00	Radiology-Diagnostic	23,941	241,375	5,184						2,596,615	2,596,615		
41.01													
41.02													
42.01	Nuclear Medicine	8,959	23,928	1,864						146,064	146,064		
43.00	Radioisotope												
44.00	Laboratory	12,515	1,751	2,603						2,890,313	2,890,313		
44.01	Pathological Laboratory												
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion									9,327	9,327		
48.00	Intravenous Therapy							521	131	58,183	58,183		
49.00	Respiratory Therapy			363						275,827	275,827		
50.00	Physical Therapy	3,747		779						56,865	56,865		
51.00	Occupational Therapy									16,754	16,754		
52.00	Speech Pathology	52		11						10,657	10,657		
53.00	Electrocardiology									11,304	11,304		
55.00	Medical Supplies Charged to Patients							3,371		58,183	58,183		
55.30	Implantable Devices Charged to Patients									11,723	11,723		
56.00	Drugs Charged to Patients								9,869	58,183	58,183		
57.00	Renal Dialysis				711,963		9,751	12		568	568		
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	14,408	584,118	1,873	7,080					54,167	54,167		
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop, and Canteen	2,246		118	43,964								
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
100.00	NRCC - O/P Meals				5,230								
100.09	NRCC - SCPMG	15,168		4,038									
100.10	NRCC - Entity 01 Other Costs	4,595		250									
100.11	NRCC - Vacant Space	5,020											
100.12	O/P Pharmacy												
100.13	NRCC - Research												
100.14	Outside Rental/Real Estate												
100.15	NRCC - MD Sleep	1,484											
100.16	Other Nonreimbursable Cost Centers												
	TOTAL	320,975	2,354,652	79,603	165,586	61,137,069	0	776,425	10,000	10,000	10,150,329	10,150,329	0
	COST TO BE ALLOCATED	15,843,975	664,009	8,609,457	3,548,764	26,290	0	5,956,404	6,684,490	6,183,545	5,492,961	2,169,557	0
	UNIT COST MULTIPLIER - SCH 8	49.362023	0.281999	108.154930	21.431543	0.000430	0.000000	7.671576	668.449036	618.354464	0.541161	0.213743	0.000000

Provider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITY

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
<b>GENERAL SERVICE COST CENTERS</b>							
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							
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						
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00	Adults and Pediatrics						
					12,002	12,002	
26.00	Intensive Care Unit						
27.00	Coronary Care Unit						
28.00	Burn Intensive Care Unit						
29.00	Surgical Intensive Care Unit						
30.00	Detoxification Intensive Care Unit						
30.01	Neonatal Intensive Care Unit						
32.00							
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—HARBOR CITY

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
<b>ANCILLARY COST CENTERS</b>							
37.00					11,211	11,211	
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
42.01							
43.00							
44.00					291	291	
44.01							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
55.00							
55.30							
56.00							
57.00							
58.00							
59.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00							
97.00							
98.00							
99.00							
99.01							
100.00							
100.09							
100.10							
100.11							
100.12							
100.13							
100.14							
100.15							
100.16							
TOTAL	0	0	0	0	23,504	23,504	0
COST TO BE ALLOCATED	0	0	0	0	691,987	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	29.441248	0.000000	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITALS—HARBOR CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	13,218,731	0	13,218,731
4.00	New Cap Related Costs—Movable Equipment	6,437,129	0	6,437,129
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	29,301,821	0	29,301,821
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	45,467,671	0	45,467,671
7.00	Maintenance and Repairs	391,314	0	391,314
8.00	Operation of Plant	9,309,768	0	9,309,768
9.00	Laundry and Linen Service	498,990	0	498,990
10.00	Housekeeping	5,246,797	0	5,246,797
11.00	Dietary	1,505,451	0	1,505,451
12.00	Cafeteria	(116,075)	0	(116,075)
13.00			0	0
14.00	Nursing Administration	2,712,216	0	2,712,216
15.00	Central Services and Supply	2,798,933	0	2,798,933
16.00	Pharmacy	3,426,078	0	3,426,078
17.00	Medical Records and Library	3,160,514	0	3,160,514
18.00	Social Service	1,602,610	0	1,602,610
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	416,563	0	416,563
23.00	I&R Services—Other Program Costs Approved		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics	29,227,164	0	29,227,164
26.00	Intensive Care Unit	3,339,988	0	3,339,988
27.00	Coronary Care Unit		0	0
28.00	Burn Intensive Care Unit		0	0
29.00	Surgical Intensive Care Unit		0	0
30.00	Detoxification Intensive Care Unit		0	0
30.01	Neonatal Intensive Care Unit	1,515,466	0	1,515,466
32.00			0	0
33.00	Nursery	2,448,293	0	2,448,293
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—HARBOR CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 15,759,354	\$ 0	\$ 15,759,354
38.00	Recovery Room	4,375,766	0	4,375,766
39.00	Delivery Room and Labor Room	4,753,609	0	4,753,609
40.00	Anesthesiology	5,186,950	0	5,186,950
41.00	Radiology-Diagnostic	21,946,273	0	21,946,273
41.01			0	0
41.02			0	0
42.01	Nuclear Medicine	2,388,826	0	2,388,826
43.00	Radioisotope		0	0
44.00	Laboratory	19,100,747	0	19,100,747
44.01	Pathological Laboratory		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	2,057,492	0	2,057,492
48.00	Intravenous Therapy	776,291	0	776,291
49.00	Respiratory Therapy	5,048,333	0	5,048,333
50.00	Physical Therapy	547,734	0	547,734
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
55.00	Medical Supplies Charged to Patients	4,588,760	0	4,588,760
55.30	Implantable Devices Charged to Patients	6,713,228	0	6,713,228
56.00	Drugs Charged to Patients	4,387,938	0	4,387,938
57.00	Renal Dialysis	770,483	0	770,483
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	19,302,175	0	19,302,175
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
	<b>SUBTOTAL</b>	<b>\$ 279,613,381</b>	<b>\$ 0</b>	<b>\$ 279,613,381</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop, and Canteen	228,997	0	228,997
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
100.00	NRCC - O/P Meals		0	0
100.09	NRCC - SCPMG		0	0
100.10	NRCC - Entity 01 Other Costs		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 Estate		0	0
100.15	NRCC - MD Sleep		0	0
100.16	Other Nonreimbursable Cost Centers		0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 228,997</b>	<b>\$ 0</b>	<b>\$ 228,997</b>
101	<b>TOTAL</b>	<b>\$ 279,842,378</b>	<b>\$ 0</b>	<b>\$ 279,842,378</b>

(To Schedule 8)



Provider Name:

KAISER FOUNDATION HOSPITALS—HARBOR CITY

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											
41.02		0											
42.01	Nuclear Medicine	0											
43.00	Radioisotope	0											
44.00	Laboratory	0											
44.01	Pathological 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											
55.00	Medical Supplies Charged to Patients	0											
55.30	Implantable 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											
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, and Canteen	0											
97.00	Research	0											
98.00	Physicians' Private Office	0											
99.00	Nonpaid Workers	0											
99.01		0											
100.00	NRCC - O/P Meals	0											
100.09	NRCC - SCPMG	0											
100.10	NRCC - Entity 01 Other Costs	0											
100.11	NRCC - Vacant Space	0											
100.12	O/P Pharmacy	0											
100.13	NRCC - Research	0											
100.14	Outside Rental/Real Estate	0											
100.15	NRCC - MD Sleep	0											
100.16	Other Nonreimbursable Cost Centers	0											

101.00 TOTAL    \$0    0    0    0    0    0    0    0    0    0    0    0    0

(To Sch 10)







Provider Name							Fiscal Period	NPI		Adjustments
KAISER FOUNDATION HOSPITALS—HARBOR CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1336294040		8
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							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			
2							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.			

Provider Name							Fiscal Period	NPI	Adjustments		
KAISER FOUNDATION HOSPITALS—HARBOR CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1336294040	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENT TO REPORTED TOTAL RVU'S</u></b>											
3	5	C	I	XIX	48.00	8	Intravenous Therapy	58,183	(58,183)	0	
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	58,183	(58,183)	0	
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	58,183	(58,183)	0	
	5	C	I	XIX	103.00	8	Total	10,150,329	(174,549)	9,975,780	
							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				

Provider Name							Fiscal Period	NPI		Adjustments
KAISER FOUNDATION HOSPITALS—HARBOR CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1336294040		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO OTHER MATTERS</u></b>										
4	6	D-4	XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	\$2,229	(\$2,229)	\$0	
	6	D-4	XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	2,141	(2,141)	0	
	6	D-4	XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	42	(42)	0	
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	2,146	(2,146)	0	
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	1,103	(1,103)	0	
	6	D-4	XIX	42.01	2	Medi-Cal Ancillary RVU—Nuclear Medicine	131	(131)	0	
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	3,438	(3,438)	0	
	6	D-4	XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing, and Transfusion	36	(36)	0	
	6	D-4	XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	227	(227)	0	
	6	D-4	XIX	49.00	2	Medi-Cal Ancillary RVU—Respiratory Therapy	96	(96)	0	
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	222	(222)	0	
	6	D-4	XIX	51.00	2	Medi-Cal Ancillary RVU—Occupational Therapy	65	(65)	0	
	6	D-4	XIX	52.00	2	Medi-Cal Ancillary RVU—Speech Pathology	42	(42)	0	
	6	D-4	XIX	53.00	2	Medi-Cal Ancillary RVU—Electrocardiology	34	(34)	0	
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	227	(227)	0	
	6	D-4	XIX	55.30	2	Medi-Cal Ancillary RVU—Implantable Devices Charged to Patients	21	(21)	0	
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	227	(227)	0	
	6	D-4	XIX	57.00	2	Medi-Cal Ancillary RVU—Renal Dialysis	2	(2)	0	
	6	D-4	XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	35	(35)	0	
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVU—Total	12,464	(12,464)	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, 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408										

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—HARBOR CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1336294040	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT</b>										
5	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	165	88	253
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	12	20	32
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	41	36	77
	4A	D-1	II	XIX	47.01	4	Medi-Cal Days—Neonatal Intensive Care Unit	9	(9)	0
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$1,484,552	(\$426,456)	\$1,058,096
7	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$12,642	\$12,642
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	13,378	(8,898)	4,480
8	1	E-3	III	XIX	57.00	1	Interim Payments	\$839,272	\$434,466	\$1,273,738
							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			