

**REPORT  
ON THE  
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—PANORAMA CITY  
PANORAMA CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1376698043**

**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—PANORAMA CITY  
NATIONAL PROVIDER IDENTIFIER (NPI) 1376698043  
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 \$829,594 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—PANORAMA CIT**

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

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>NPI: 1376698043</b>		
Reported	\$ (230,778)	
Net Change	\$ (598,816)	
Audited Amount Due Provider (State)	\$ (829,594)	
<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>	\$ (829,594)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
KAISER FOUNDATION HOSPITALS—PANORAMA 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>	\$ (829,594)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 804,034	\$ 655,402
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
4. Other Adjustments	\$ (8,833)	\$ (8,833)
4. AB 5 reduction (Schedule A) (Adj 1)	\$ 0	\$ (67,116)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 795,201	\$ 579,453
6. Interim Payments (Adj 8)	\$ (1,025,978)	\$ (1,409,047)
7. Balance Due Provider (State)	\$ (230,778)	\$ (829,594)
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (230,778)	\$ (829,594)
	(To Summary of Findings)	

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

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

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>67,116</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>67,116</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—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

**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—PANORAMA CITY**

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

**NPI:**  
**1376698043**

**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 APRIL 6, 2009 THROUGH APRIL 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>671,164</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>671,164</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>385</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,743.28</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>385</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>671,164</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>67,116</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—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

**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—PANORAMA CITY**

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

**NPI:**  
**1376698043**

**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—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

**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 CHARGES

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ 811,481	\$ 671,164
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 6)	\$ 1,885,257	\$ 1,460,512
3. Inpatient Ancillary Service Charges (Adj )	\$ 13,391	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 1,898,648	\$ 1,460,512
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 1,087,168	\$ 789,348
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—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 300,026	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 511,455	\$ 671,164
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)	\$ 811,481	\$ 671,164
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 811,481	\$ 671,164
	(To Schedule 2)	
9. Medi-Cal Deductibles (Adj 7)	\$ 0	\$ (6,704)
10. Medi-Cal Coinsurance (Adj 7)	\$ (7,447)	\$ (9,058)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 804,034	\$ 655,402
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA CITYFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1376698043

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj )	37,173	37,173
2. Inpatient Days (include private, exclude swing-bed)	37,173	37,173
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	37,173	37,173
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)	175	242

## 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)	\$ 48,092,331	\$ 52,719,932
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)	\$ 48,092,331	\$ 52,719,932

## 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)	\$ 48,092,331	\$ 52,719,932

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,293.74	\$ 1,418.23
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 226,405	\$ 343,212
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 285,050	\$ 327,952
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 511,455	\$ 671,164

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA CITYFiscal Period Ended:  
DECEMBER 31, 2010NPI:  
1376698043

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,627,568	\$ 0
2. Total Inpatient Days (Adj )	3,270	3,270
3. Average Per Diem Cost	\$ 1,415.16	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 5)	12	30
5. Cost Applicable to Medi-Cal	\$ 16,982	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 9,111,972	\$ 9,111,973
7. Total Inpatient Days (Adj )	3,102	3,102
8. Average Per Diem Cost	\$ 2,937.45	\$ 2,937.45
9. Medi-Cal Inpatient Days (Adj 5)	75	107
10. Cost Applicable to Medi-Cal	\$ 220,309	\$ 314,307
<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 30.01, Col 27)	\$ 7,432,221	\$ 7,432,222
17. Total Inpatient Days (Adj )	3,268	3,268
18. Average Per Diem Cost	\$ 2,274.24	\$ 2,274.24
19. Medi-Cal Inpatient Days (Adj 5)	21	6
20. Cost Applicable to Medi-Cal	\$ 47,759	\$ 13,645
<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)	\$ 285,050	\$ 327,952

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

NPI:  
1376698043

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—PANORA

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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	755,205	0	0	0	0	0	0	0	0	10,795,612	2,110,011
38.00	Recovery Room	0	567,985	0	0	0	0	0	0	0	0	4,093,817	800,140
39.00	Delivery Room and Labor Room	0	817,753	0	0	0	0	0	0	0	0	6,330,354	1,237,273
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	2,602,202	508,602
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	18,077,618	3,533,284
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	2,223,349	434,555
42.02		0	0	0	0	0	0	0	0	0	0	0	0
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	16,699,282	3,263,888
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	50,000	9,773
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	644,177	125,905
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	4,834,175	944,843
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	708,545	138,486
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	21,365	4,176
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
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	1,674,734	327,328
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	4,641,274	907,141
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,663,584	716,050
57.00	Renal Dialysis	0	168,692	0	0	0	0	0	0	0	0	1,153,857	225,522
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		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	22,824,157	4,460,999
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	1,215,457	0	0	0	0	0	0	0	0	15,011,884	2,934,084
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	683,733	0	0	0	0	0	0	0	0	8,044,327	1,572,270
		0	0	0	0	0	0	0	0	0	0	0	0
		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	0	0	0	0	0	0	0	0	0	307,641	60,129
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	OP Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.09	SCPMG	0	0	0	0	0	0	0	0	0	0	96,161	18,795
100.10	Entity 01 Other Costs	0	0	0	0	0	0	0	0	0	0	35,933	7,023
100.11	Vacant Space	0	0	0	0	0	0	0	0	0	0	89,808	17,553
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	0	0	140,654	27,491
100.13	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	MD Sleep Area	0	0	0	0	0	0	0	0	0	0	28,334	5,538
100.16	Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	121,475	23,742
		0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>15,284,824</b>	<b>0</b>	<b>248,737,950</b>	<b>40,667,525</b>							

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORA

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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	755,205	0	0	0	0	0	0	0	0	10,795,612	2,110,011
38.00	Recovery Room	0	567,985	0	0	0	0	0	0	0	0	4,093,817	800,140
39.00	Delivery Room and Labor Room	0	817,753	0	0	0	0	0	0	0	0	6,330,354	1,237,273
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	2,602,202	508,602
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	18,077,618	3,533,284
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	2,223,349	434,555
42.02		0	0	0	0	0	0	0	0	0	0	0	0
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	16,699,282	3,263,888
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	50,000	9,773
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	644,177	125,905
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	4,834,175	944,843
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	708,545	138,486
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	21,365	4,176
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
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	1,674,734	327,328
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	4,641,274	907,141
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,663,584	716,050
57.00	Renal Dialysis	0	168,692	0	0	0	0	0	0	0	0	1,153,857	225,522
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		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	22,824,157	4,460,999
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	1,215,457	0	0	0	0	0	0	0	0	15,011,884	2,934,084
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	683,733	0	0	0	0	0	0	0	0	8,044,327	1,572,270
		0	0	0	0	0	0	0	0	0	0	0	0
		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	0	0	0	0	0	0	0	0	0	307,641	60,129
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	OP Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.09	SCPMG	0	0	0	0	0	0	0	0	0	0	96,161	18,795
100.10	Entity 01 Other Costs	0	0	0	0	0	0	0	0	0	0	35,933	7,023
100.11	Vacant Space	0	0	0	0	0	0	0	0	0	0	89,808	17,553
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	0	0	140,654	27,491
100.13	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	MD Sleep Area	0	0	0	0	0	0	0	0	0	0	28,334	5,538
100.16	Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	121,475	23,742
		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	15,284,824	0	0	0	0	0	0	0	0	248,737,950	40,667,525



Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORA

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	0	899,637	58,306	1,615,847	0	155,635	0	552,971	2,743,854	0	419,604	194,371
38.00	Recovery Room	0	219,795	15,091	203,251	0	117,052	0	574,638	38,749	0	491,367	227,614
39.00	Delivery Room and Labor Room	0	505,418	59,399	752,029	0	168,524	0	724,323	210,502	0	6,862	3,179
40.00	Anesthesiology	0	32,793	0	0	0	0	0	0	0	0	386,036	178,822
41.00	Radiology-Diagnostic	0	693,539	39,714	749,489	0	0	0	0	0	0	843,458	390,711
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	0	0	6,734	0	0	0	0	0	0	0	67,458	31,248
42.02		0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	276,622	1,098	101,626	0	0	0	0	0	0	2,196,332	1,017,397
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	2,627	1,217
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	483,840	4,982	20,605	9,545
49.00	Respiratory Therapy	0	0	2	0	0	0	0	0	0	0	0	0
50.00	Physical Therapy	0	51,646	13,088	101,626	0	0	0	0	0	0	36,692	16,996
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	1,266	586
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	4,626	2,143
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
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	1,155,665	0	20,605	9,545
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	4,219	1,954
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	5,530,099	20,605	9,545
57.00	Renal Dialysis	0	0	1,953	0	0	34,764	0	176,856	14,138	0	64	30
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		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	820,355	144,158	752,029	0	0	0	0	0	0	21,588	10,000
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	168,416	0	0	0	250,484	0	524,449	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	77,482	0	0	0	140,905	0	406,300	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		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	76,557	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	OP Meals	0	0	0	0	285,181	0	0	0	0	0	0	0
100.09	SCPMG	0	96,846	0	271,848	0	0	0	0	0	0	0	0
100.10	Entity 01 Other Costs	0	0	0	12,703	0	0	0	0	0	0	0	0
100.11	Vacant Space	0	90,448	0	0	0	0	0	0	0	0	0	0
100.12	O/P Pharmacy	0	141,656	0	0	0	0	0	0	0	0	0	0
100.13	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	MD Sleep Area	0	28,536	0	0	0	0	0	0	0	0	0	0
100.16	Other Nonreimbursable Cost Centers	0	122,341	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	8,854,325	638,434	10,353,107	1,630,259	2,511,867	0	8,472,946	5,236,362	5,535,080	4,564,620	2,114,448

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORA

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	0	899,637	58,306	1,615,847	0	155,635	0	552,971	2,743,854	0	419,604	194,371
38.00	Recovery Room	0	219,795	15,091	203,251	0	117,052	0	574,638	38,749	0	491,367	227,614
39.00	Delivery Room and Labor Room	0	505,418	59,399	752,029	0	168,524	0	724,323	210,502	0	6,862	3,179
40.00	Anesthesiology	0	32,793	0	0	0	0	0	0	0	0	386,036	178,822
41.00	Radiology-Diagnostic	0	693,539	39,714	749,489	0	0	0	0	0	0	843,458	390,711
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	0	0	6,734	0	0	0	0	0	0	0	67,458	31,248
42.02		0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	276,622	1,098	101,626	0	0	0	0	0	0	2,196,332	1,017,397
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	2,627	1,217
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	483,840	4,982	20,605	9,545
49.00	Respiratory Therapy	0	0	2	0	0	0	0	0	0	0	0	0
50.00	Physical Therapy	0	51,646	13,088	101,626	0	0	0	0	0	0	36,692	16,996
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	1,266	586
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	4,626	2,143
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
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	1,155,665	0	20,605	9,545
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	4,219	1,954
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	5,530,099	20,605	9,545
57.00	Renal Dialysis	0	0	1,953	0	0	34,764	0	176,856	14,138	0	64	30
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		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	820,355	144,158	752,029	0	0	0	0	0	0	21,588	10,000
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	168,416	0	0	0	250,484	0	524,449	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	77,482	0	0	0	140,905	0	406,300	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
		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	76,557	0	0	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	OP Meals	0	0	0	0	285,181	0	0	0	0	0	0	0
100.09	SCPMG	0	96,846	0	271,848	0	0	0	0	0	0	0	0
100.10	Entity 01 Other Costs	0	0	0	12,703	0	0	0	0	0	0	0	0
100.11	Vacant Space	0	90,448	0	0	0	0	0	0	0	0	0	0
100.12	O/P Pharmacy	0	141,656	0	0	0	0	0	0	0	0	0	0
100.13	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	MD Sleep Area	0	28,536	0	0	0	0	0	0	0	0	0	0
100.16	Other Nonreimbursable Cost Centers	0	122,341	0	0	0	0	0	0	0	0	0	0
		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	8,854,325	638,434	10,353,107	1,630,259	2,511,867	0	8,472,946	5,236,362	5,535,080	4,564,620	2,114,448



Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORA

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	0	0	0	19,545,847		19,545,847
38.00 Recovery Room	0	0	0	0	0	0	0	0	6,781,514		6,781,514
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	9,997,862		9,997,862
40.00 Anesthesiology	0	0	0	0	0	0	0	0	3,708,455		3,708,455
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	24,327,812		24,327,812
42.00 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0		0
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	2,763,344		2,763,344
42.02	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	23,556,244		23,556,244
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	63,617		63,617
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	1,289,054		1,289,054
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	5,779,020		5,779,020
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,067,079		1,067,079
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	27,393		27,393
52.00 Speech Pathology	0	0	0	0	0	0	0	0	6,768		6,768
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0		0
54.00 Electroencephalography	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	3,187,878		3,187,878
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	5,554,588		5,554,588
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,939,883		9,939,883
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,607,185		1,607,185
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00 Acupuncture	0	0	0	0	0	0	0	0	0		0
0.00	0	0	0	0	0	0	0	0	0		0
0.00	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	29,033,287		29,033,287
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	18,889,318		18,889,318
	0	0	0	0	0	0	0	0	0		0
	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	10,241,284		10,241,284
	0	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	444,326		444,326
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
100.00 OP Meals	0	0	0	0	0	0	0	0	285,181		285,181
100.09 SCPMG	0	0	0	0	0	0	0	0	483,650		483,650
100.10 Entity 01 Other Costs	0	0	0	0	0	0	0	0	55,659		55,659
100.11 Vacant Space	0	0	0	0	0	0	0	0	197,809		197,809
100.12 O/P Pharmacy	0	0	0	0	0	0	0	0	309,801		309,801
100.13 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 MD Sleep Area	0	0	0	0	0	0	0	0	62,407		62,407
100.16 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	267,558		267,558
	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	248,737,950	0	248,737,950







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA 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	4,218,431								10,795,612	36,981
38.00	Recovery Room	3,172,654								4,093,817	9,035
39.00	Delivery Room and Labor Room	4,567,809								6,330,354	20,776
40.00	Anesthesiology									2,602,202	1,348
41.00	Radiology-Diagnostic									18,077,618	28,509
42.00	Radiology-Therapeutic									0	
42.01	Nuclear Medicine									2,223,349	
42.02										0	
43.00	Radioisotope									0	
44.00	Laboratory									16,699,282	11,371
44.01	Pathological Laboratory									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing, and Transfusion									50,000	
48.00	Intravenous Therapy									644,177	
49.00	Respiratory Therapy									4,834,175	
50.00	Physical Therapy									708,545	2,123
51.00	Occupational Therapy									21,365	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									1,674,734	
55.30	Implantable Devices Charged to Patients									4,641,274	
56.00	Drugs Charged to Patients									3,663,584	
57.00	Renal Dialysis	942,282								1,153,857	
58.00	ASC (Non-Distinct Part)									0	
59.00	Acupuncture									0	
0.00										0	
0.00										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									22,824,157	33,722
62.00	Observation Beds									0	
71.00	Home Health Agency	6,789,311								15,011,884	6,923
										0	
93.00	Hospice	3,819,198								8,044,327	3,185
										0	
										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop, and Canteen									307,641	3,147
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	OP Meals									0	
100.09	SCPMG									96,161	3,981
100.10	Entity 01 Other Costs									35,933	
100.11	Vacant Space									89,808	3,718
100.12	O/P Pharmacy									140,654	5,823
100.13	Research									0	
100.14	Outside Rental/Real Estate									0	
100.15	MD Sleep Area									28,334	1,173
100.16	Other Nonreimbursable Cost Centers									121,475	5,029
										0	
TOTAL	85,378,077	0	0	0	0	0	0	0	0	208,070,425	364,059
COST TO BE ALLOCATED	15,284,824	0	0	0	0	0	0	0	0	40,667,525	0
UNIT COST MULTIPLIER - SCH 8	0.179025	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.195451	0.000000

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA 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											
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											
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00	Adults and Pediatrics											
26.00	Intensive Care Unit											
27.00	Coronary Care Unit											
30.01	Neonatal Intensive Care Unit											
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—PANORAMA 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	36,981	104,426	16,536			4,218,431	49,536	5,240	953,291	953,291	
38.00	Recovery Room	9,035	27,028	2,080			3,172,654	51,477	74	1,116,329	1,116,329	
39.00	Delivery Room and Labor Room	20,776	106,383	7,696			4,567,809	64,886	402	15,590	15,590	
40.00	Anesthesiology	1,348								877,029	877,029	
41.00	Radiology-Diagnostic	28,509	71,127	7,670						1,916,238	1,916,238	
42.00	Radiology-Therapeutic											
42.01	Nuclear Medicine		12,060							153,257	153,257	
42.02												
43.00	Radioisotope											
44.00	Laboratory	11,371	1,967	1,040						4,989,811	4,989,811	
44.01	Pathological Laboratory											
46.00	Whole Blood											
47.00	Blood Storing, Processing, and Transfusion									5,969	5,969	
48.00	Intravenous Therapy							924	9	46,813	46,813	
49.00	Respiratory Therapy		4									
50.00	Physical Therapy	2,123	23,441	1,040						83,359	83,359	
51.00	Occupational Therapy									2,876	2,876	
52.00	Speech Pathology									10,509	10,509	
53.00	Electrocardiology											
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients							2,207		46,813	46,813	
55.30	Implantable Devices Charged to Patients									9,585	9,585	
56.00	Drugs Charged to Patients								9,991	46,813	46,813	
57.00	Renal Dialysis		3,498		942,282		15,843	27		146	146	
58.00	ASC (Non-Distinct Part)											
59.00	Acupuncture											
0.00												
0.00												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency	33,722	258,186	7,696						49,046	49,046	
62.00	Observation Beds											
71.00	Home Health Agency	6,923			6,789,311		46,981					
93.00	Hospice	3,185			3,819,198		36,397					
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop, and Canteen	3,147										
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
100.00	OP Meals				26,209							
100.09	SCPMG	3,981		2,782								
100.10	Entity 01 Other Costs			130								
100.11	Vacant Space	3,718										
100.12	O/P Pharmacy	5,823										
100.13	Research											
100.14	Outside Rental/Real Estate											
100.15	MD Sleep Area	1,173										
100.16	Other Nonreimbursable Cost Centers	5,029										
TOTAL	363,971	1,143,431	105,950	149,826	68,083,445	0	759,020	10,000	10,000	10,370,287	10,370,287	0
COST TO BE ALLOCATED	8,854,325	638,434	10,353,107	1,630,259	2,511,867	0	8,472,946	5,236,362	5,535,080	4,564,620	2,114,448	0
UNIT COST MULTIPLIER - SCH 8	24.327008	0.558349	97.716918	10.881018	0.036894	0.000000	11.163008	523.636237	553.508024	0.440163	0.203895	0.000000

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA 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	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						
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00	Adults and Pediatrics						
					3,765	3,765	
26.00	Intensive Care Unit						
27.00	Coronary Care Unit						
30.01	Neonatal Intensive Care Unit						
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							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITALS—PANORAMA 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	8,914,483	0	8,914,483
4.00	New Cap Related Costs—Movable Equipment	3,990,930	0	3,990,930
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	15,284,824	0	15,284,824
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	38,559,225	0	38,559,225
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant	4,123,422	0	4,123,422
9.00	Laundry and Linen Service	532,111	0	532,111
10.00	Housekeeping	7,780,358	0	7,780,358
11.00	Dietary	1,185,413	0	1,185,413
12.00	Cafeteria	887,150	0	887,150
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	6,099,316	0	6,099,316
15.00	Central Services and Supply	2,660,259	0	2,660,259
16.00	Pharmacy	3,430,867	0	3,430,867
17.00	Medical Records and Library	3,281,211	0	3,281,211
18.00	Social Service	1,749,641	0	1,749,641
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		0	0
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	23,183,938	0	23,183,938
26.00	Intensive Care Unit	4,213,749	0	4,213,749
27.00	Coronary Care Unit		0	0
30.01	Neonatal Intensive Care Unit	3,911,606	0	3,911,606
			0	0
			0	0
			0	0
			0	0
33.00	Nursery	2,723,649	0	2,723,649
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—PANORAMA CITY

Fiscal Period Ended:  
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 9,055,901	\$ 0	\$ 9,055,901
38.00	Recovery Room	3,307,593	0	3,307,593
39.00	Delivery Room and Labor Room	5,005,803	0	5,005,803
40.00	Anesthesiology	2,556,529	0	2,556,529
41.00	Radiology-Diagnostic	17,355,004	0	17,355,004
42.00	Radiology-Therapeutic		0	0
42.01	Nuclear Medicine	2,223,349	0	2,223,349
42.02			0	0
43.00	Radioisotope		0	0
44.00	Laboratory	16,403,844	0	16,403,844
44.01	Pathological Laboratory		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	50,000	0	50,000
48.00	Intravenous Therapy	644,177	0	644,177
49.00	Respiratory Therapy	4,834,175	0	4,834,175
50.00	Physical Therapy	657,264	0	657,264
51.00	Occupational Therapy	21,365	0	21,365
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,674,734	0	1,674,734
55.30	Implantable Devices Charged to Patients	4,641,274	0	4,641,274
56.00	Drugs Charged to Patients	3,663,584	0	3,663,584
57.00	Renal Dialysis	985,165	0	985,165
58.00	ASC (Non-Distinct Part)		0	0
59.00	Acupuncture		0	0
			0	0
			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	22,009,606	0	22,009,606
62.00	Observation Beds		0	0
71.00	Home Health Agency	13,622,855	0	13,622,855
			0	0
			0	0
93.00	Hospice	7,283,661	0	7,283,661
			0	0
			0	0
	<b>SUBTOTAL</b>	<b>\$ 248,508,035</b>	<b>\$ 0</b>	<b>\$ 248,508,035</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop, and Canteen	229,915	0	229,915
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	OP Meals		0	0
100.09	SCPMG		0	0
100.10	Entity 01 Other Costs		0	0
100.11	Vacant Space		0	0
100.12	O/P Pharmacy		0	0
100.13	Research		0	0
100.14	Outside Rental/Real Estate		0	0
100.15	MD Sleep Area		0	0
100.16	Other Nonreimbursable Cost Centers		0	0
			0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 229,915</b>	<b>\$ 0</b>	<b>\$ 229,915</b>
101	<b>TOTAL</b>	<b>\$ 248,737,950</b>	<b>\$ 0</b>	<b>\$ 248,737,950</b>

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITALS—PANORAMA CITY

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											
42.00	Radiology-Therapeutic	0											
42.01	Nuclear Medicine	0											
42.02		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											
54.00	Electroencephalography	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	Acupuncture	0											
0.00		0											
0.00		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											
		0											
		0											
93.00	Hospice	0											
		0											
		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	OP Meals	0											
100.09	SCPMG	0											
100.10	Entity 01 Other Costs	0											
100.11	Vacant Space	0											
100.12	O/P Pharmacy	0											
100.13	Research	0											
100.14	Outside Rental/Real Estate	0											
100.15	MD Sleep Area	0											
100.16	Other Nonreimbursable Cost Centers	0											
		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—PANORAMA CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1376698043		8
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b><u>MEMORANDUM ADJUSTMENTS</u></b>											
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—PANORAMA CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1376698043		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.					
<b><u>ADJUSTMENT TO REPORTED TOTAL RVU'S</u></b>											
3	5	C	I	XIX	48.00	8	Intravenous Therapy	46,813	(46,813)	0	
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	46,813	(46,813)	0	
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	46,813	(46,813)	0	
	5	C	I	XIX	103.00	8	Total	10,370,287	(140,439)	10,229,848	
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—PANORAMA CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1376698043		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	\$2,428	(\$2,428)	\$0	
	6	D-4	XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	2,475	(2,475)	0	
	6	D-4	XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	94	(94)	0	
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	2,285	(2,285)	0	
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	1,407	(1,407)	0	
	6	D-4	XIX	42.01	2	Medi-Cal Ancillary RVU—Nuclear Medicine	158	(158)	0	
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	3,112	(3,112)	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	283	(283)	0	
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	504	(504)	0	
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	283	(283)	0	
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	283	(283)	0	
	6	D-4	XIX	57.00	2	Medi-Cal Ancillary RVU—Renal Dialysis	1	(1)	0	
	6	D-4	XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	42	(42)	0	
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVU—Total	13,391	(13,391)	0	
<p>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</p>										

Provider Name							Fiscal Period	NPI		Adjustments
KAISER FOUNDATION HOSPITALS—PANORAMA CITY							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1376698043		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	175	67	242
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	12	18	30
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	75	32	107
	4A	D-1	II	XIX	47.01	4	Medi-Cal Days—Neonatal Intensive Care Unit	21	(15)	6
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$1,885,257	(\$424,745)	\$1,460,512
7	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$6,704	\$6,704
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	7,447	1,611	9,058
8	1	E-3	III	XIX	57.00	1	Interim Payments	\$1,025,978	\$383,069	\$1,409,047
							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			