

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—
WEST LOS ANGELES
LOS ANGELES, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1134274897**

**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—WEST LOS ANGELES
NATIONAL PROVIDER IDENTIFIER (NPI) 1134274897
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 \$682,400 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)

Administrator
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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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1.	Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1134274897		
	Reported	\$ (1,906)	
	Net Change	\$ (680,494)	
	Audited Amount Due Provider (State)	\$ (682,400)	
2.	Subprovider I (SCHEDULE 1-1) NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3.	Subprovider II (SCHEDULE 1-2) NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4.	Medi-Cal Contract Cost (CONTRACT SCH 1) NPI:		
	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5.	Distinct Part Nursing Facility (DPNF SCH 1) NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6.	Distinct Part Nursing Facility (DPNF SCH 1-1) NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7.	Adult Subacute (ADULT SUBACUTE SCH 1) NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8.	Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (682,400)	
9.	Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) NPI: 1134274897	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (682,400)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 795,485	\$ 607,744
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Other Adjustments	\$ (14,790)	\$ (14,790)
4. AB 5 Reduction (Schedule A) (Adj 1)	\$ 0	\$ (61,203)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 780,695	\$ 531,751
6. Interim Payments (Adj 8)	\$ (782,601)	\$ (1,214,151)
7. Balance Due Provider (State)	\$ (1,906)	\$ (682,400)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (1,906)	\$ (682,400)
	(To Summary of Findings)	

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

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

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>61,203</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>61,203</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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

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 HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>612,031</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u> </u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u> </u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>612,031</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>394</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,553.38</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>394</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11 (Line 6 * Line 7)	\$ <u>612,031</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>61,203</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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

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)	_____ 0
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ _____ 0
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ _____ 0
	(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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 797,828	\$ 612,031
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 6)	\$ 1,371,510	\$ 1,075,188
3. Inpatient Ancillary Service Charges (Adj)	\$ 26,397	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 1,397,907	\$ 1,075,188
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 600,079	\$ 463,157
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—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1134274897

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 390,520	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 407,308	\$ 612,031
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)	\$ 797,828	\$ 612,031
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 797,828	\$ 612,031
	(To Schedule 2)	
9. Medi-Cal Deductibles (Adj)	\$ 0	\$ 0
10. Medi-Cal Coinsurance (Adj 7)	\$ (2,343)	\$ (4,287)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 795,485	\$ 607,744
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELESFiscal Period Ended:
DECEMBER 31, 2010NPI:
1134274897

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj)	39,904	39,904
2. Inpatient Days (include private, exclude swing-bed)	39,904	39,904
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	39,904	39,904
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)	222	328

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)	\$ 56,109,294	\$ 60,382,274
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)	\$ 56,109,294	\$ 60,382,274

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)	\$ 56,109,294	\$ 60,382,274

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,406.11	\$ 1,513.19
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 312,156	\$ 496,326
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 95,152	\$ 115,705
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 407,308	\$ 612,031

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELESFiscal Period Ended:
DECEMBER 31, 2010NPI:
1134274897

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,272,980	\$ 0
2. Total Inpatient Days (Adj)	2,779	2,779
3. Average Per Diem Cost	\$ 1,537.60	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 5)	21	31
5. Cost Applicable to Medi-Cal	\$ 32,290	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,648,274	\$ 11,648,276
7. Total Inpatient Days (Adj)	3,488	3,488
8. Average Per Diem Cost	\$ 3,339.53	\$ 3,339.53
9. Medi-Cal Inpatient Days (Adj 5)	18	33
10. Cost Applicable to Medi-Cal	\$ 60,112	\$ 110,204
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	\$ 6,136,136	\$ 6,136,136
17. Total Inpatient Days (Adj)	2,231	2,231
18. Average Per Diem Cost	\$ 2,750.40	\$ 2,750.40
19. Medi-Cal Inpatient Days (Adj 5)	1	2
20. Cost Applicable to Medi-Cal	\$ 2,750	\$ 5,501
SURGICAL INTENSIVE CARE UNIT		
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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 95,152	\$ 115,705

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELESFiscal Period Ended:
DECEMBER 31, 2010NPI:
1134274897

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—WEST LC

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
ANCILLARY COST CENTERS													
37.00	Operating Room	0	2,363,798	0	0	0	0	0	0	0	0	20,318,053	4,035,367
38.00	Recovery Room	0	688,703	0	0	0	0	0	0	0	0	3,299,025	655,219
39.00	Delivery Room and Labor Room	0	1,139,297	0	0	0	0	0	0	0	0	6,311,303	1,253,488
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	3,280,116	651,464
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	21,151,900	4,200,978
42.00		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	1,944,018	386,101
42.02	Radiology-Therapeutic	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	17,459,043	3,467,540
44.03	Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	2,515,321	499,568
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	745,168	147,998
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	4,116,908	817,659
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,167,811	231,939
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	237,938	47,257
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	232,213	46,120
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	2,395,396	475,749
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	4,831,573	959,598
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,950,902	586,078
57.00	Renal Dialysis	0	243,836	0	0	0	0	0	0	0	0	2,288,506	454,520
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
59.02		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	23,423,742	4,652,188
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	269,285	53,483
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	6,398,591	1,270,824
100.10	Entity 01 Other costs	0	0	0	0	0	0	0	0	0	0	518,103	102,900
100.11	Vacant Space	0	0	0	0	0	0	0	0	0	0	521,168	103,509
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	0	0	368,366	73,161
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	0	0
100.16	Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	259,939	51,626
100.17	Cross Foot Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	24,953,465	0	270,061,734	44,749,292							

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LC

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	34,819	906,553	342,130	437,637	0	234,729	0	674,888	3,458,034	0	465,898	282,570
38.00 Recovery Room	9,401	244,770	32,035	209,646	0	68,389	0	261,267	23,482	0	505,478	306,576
39.00 Delivery Room and Labor Room	15,280	397,826	105,905	419,291	0	113,134	0	394,639	95,782	0	3,279	1,989
40.00 Anesthesiology	590	15,366	0	11,109	0	0	0	0	0	0	443,553	269,018
41.00 Radiology-Diagnostic	41,535	1,081,411	267,623	569,926	0	0	0	0	0	0	674,748	409,239
42.00	0	0	0	0	0	0	0	0	0	0	0	0
42.01 Nuclear Medicine	8,250	214,802	25,310	113,231	0	0	0	0	0	0	66,236	40,172
42.02 Radiology-Therapeutic	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	16,808	437,609	0	230,641	0	0	0	0	0	0	915,572	555,300
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	4,700	2,851
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	468,404	80,571	18,672	11,325
49.00 Respiratory Therapy	0	0	0	59,113	0	0	0	0	0	0	820,801	497,821
50.00 Physical Therapy	16,701	434,833	68,925	229,112	0	0	0	0	0	0	30,636	18,581
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	5,033	3,053
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	11,446	6,942
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	21	13
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	1,474,422	0	18,672	11,325
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	2,990	1,814
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	6,165,213	18,672	11,325
57.00 Renal Dialysis	261	6,798	14,933	5,809	0	24,213	0	90,833	12,977	0	162	98
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
59.02	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	10,395	270,634	0	89,178	0	0	0	0	0	0	23,298	14,130
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop, and Canteen	2,331	60,700	0	8,459	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	43,057	0	0	0	0	0	0	0
100.09 SCPMG	214,054	5,573,106	0	3,964,922	0	0	0	0	0	0	0	0
100.10 Entity 01 Other costs	18,300	476,466	0	94,376	0	0	0	0	0	0	0	0
100.11 Vacant Space	19,539	508,727	0	0	0	0	0	0	0	0	0	0
100.12 O/P Pharmacy	13,811	359,572	0	9,784	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	0	0	0	0	0	0	0	0	0	0	0
100.16 Other Nonreimbursable Cost Centers	9,587	249,597	0	0	0	0	0	0	0	0	0	0
100.17 Cross Foot Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	716,711	16,757,973	1,771,950	10,313,914	2,915,644	1,816,761	0	4,946,161	6,179,474	6,245,784	4,048,540	2,455,466

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LC

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
										STEP-DOWN ADJUSTMENT ADJ 2 26.00	COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	478,839	0	0	31,669,516		31,669,516
38.00 Recovery Room	0	0	0	0	0	0	0	0	5,615,288		5,615,288
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	9,111,916		9,111,916
40.00 Anesthesiology	0	0	0	0	0	0	0	0	4,671,215		4,671,215
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	28,397,361		28,397,361
42.00	0	0	0	0	0	0	0	0	0		0
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	2,798,122		2,798,122
42.02 Radiology-Therapeutic	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	49,912	0	0	23,132,424		23,132,424
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	3,022,439		3,022,439
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	1,472,138		1,472,138
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	6,312,302		6,312,302
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,198,538		2,198,538
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	293,281		293,281
52.00 Speech Pathology	0	0	0	0	0	0	0	0	296,721		296,721
53.00 Electrocardiology	0	0	0	0	0	0	0	0	33		33
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	4,375,565		4,375,565
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	5,795,975		5,795,975
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,732,191		9,732,191
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,899,111		2,899,111
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
59.02	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	28,483,566		28,483,566
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	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	394,258		394,258
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	43,057		43,057
100.09 SCPMG	0	0	0	0	0	0	0	0	17,421,497		17,421,497
100.10 Entity 01 Other costs	0	0	0	0	0	0	0	0	1,210,146		1,210,146
100.11 Vacant Space	0	0	0	0	0	0	0	0	1,152,943		1,152,943
100.12 O/P Pharmacy	0	0	0	0	0	0	0	0	824,694		824,694
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	0		0
100.16 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	570,749		570,749
100.17 Cross Foot Adjustment	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	625,041	0	0	270,061,734	0	270,061,734

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCUM COST) 6.00	MAINT & REPAIRS (SQ FT) 7.00
GENERAL SERVICE COST CENTERS											
1.00											
2.00											
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											
6.02											
6.03											
6.04											
6.05											
6.06											
6.07											
6.08											
6.00	Administrative and General	11,462,034									
7.00	Maintenance and Repairs	313,334							597,952		
8.00	Operation of Plant	2,264,477							13,920,216		47,291
9.00	Laundry and Linen Service	101,866							1,478,338		
10.00	Housekeeping	5,663,056							8,499,549		3,023
11.00	Dietary	930,799							1,923,017		9,699
12.00	Cafeteria	835,818							1,185,599		6,284
13.00									0		
14.00	Nursing Administration	2,420,949							3,852,933		4,612
15.00	Central Services and Supply	1,983,291							4,116,180		19,239
16.00	Pharmacy	3,234,376							4,871,298		4,889
17.00	Medical Records and Library	1,935,783							3,198,023		2,835
18.00	Social Service								1,941,733		2,271
19.00									0		
19.02									0		
19.03									0		
20.00									0		
21.00									0		
22.00	I&R Services—Salary and Fringes Approved	390,842							511,477		
23.00	I&R Services—Other Program Costs Approved								0		
24.00									0		
INPATIENT ROUTINE COST CENTERS											
25.00	Adults and Pediatrics	25,199,555							37,029,197		54,042
26.00	Intensive Care Unit	4,351,832							7,411,173		23,804
30.00									0		
30.01	Neonatal Intensive Care Unit	2,947,892							4,345,337		6,510
30.02									0		
30.03									0		
31.00									0		
32.00									0		
33.00	Nursery	2,439,197							3,426,032		
34.00									0		
35.00									0		
36.00									0		
36.01	Subacute Care Unit II								0		
36.02									0		

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCUM COST)	6.00	MAINT & REPAIRS (SQ FT)	7.00
ANCILLARY COST CENTERS														
37.00	Operating Room	7,658,397										20,318,053		22,537
38.00	Recovery Room	2,231,309										3,299,025		6,085
39.00	Delivery Room and Labor Room	3,691,175										6,311,303		9,890
40.00	Anesthesiology											3,280,116		382
41.00	Radiology-Diagnostic											21,151,900		26,884
42.00												0		
42.01	Nuclear Medicine											1,944,018		5,340
42.02	Radiology-Therapeutic											0		
43.00	Radioisotope											0		
44.00	Laboratory											17,459,043		10,879
44.03	Cardiac Cath Lab											0		
46.00	Whole Blood											0		
47.00	Blood Storing, Processing, and Transfusion											2,515,321		
48.00	Intravenous Therapy											745,168		
49.00	Respiratory Therapy											4,116,908		
50.00	Physical Therapy											1,167,811		10,810
51.00	Occupational Therapy											237,938		
52.00	Speech Pathology											232,213		
53.00	Electrocardiology											0		
54.00	Electroencephalography											0		
55.00	Medical Supplies Charged to Patients											2,395,396		
55.30	Implantable Devices Charged to Patients											4,831,573		
56.00	Drugs Charged to Patients											2,950,902		
57.00	Renal Dialysis	789,998										2,288,506		169
58.00	ASC (Non-Distinct Part)											0		
59.00												0		
59.02												0		
59.03												0		
60.00	Clinic											0		
60.01	Other Clinic Services											0		
61.00	Emergency											23,423,742		6,728
62.00	Observation Beds											0		
71.00	Home Health Agency											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											269,285		1,509
97.00	Research											0		
98.00	Physicians' Private Office											0		
99.00	Nonpaid Workers											0		
100.00	OP Meals											0		
100.09	SCPMG											6,398,591		138,548
100.10	Entity 01 Other costs											518,103		11,845
100.11	Vacant Space											521,168		12,647
100.12	O/P Pharmacy											368,366		8,939
100.13	Research											0		
100.14	Outside Rental/Real Estate											0		
100.15	MD Sleep Area											0		
100.16	Other Nonreimbursable Cost Centers											259,939		6,205
100.17	Cross Foot Adjustment											0		
	TOTAL	80,845,980	0	0	0	0	0	0	0	0		225,312,442		463,896
	COST TO BE ALLOCATED	24,953,465	0	0	0	0	0	0	0	0		44,749,292		716,711
	UNIT COST MULTIPLIER - SCH 8	0.308654	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.198610		1.544981

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

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	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	19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	22,537	238,784	4,294	7,658,397		88,387	5,596		1,207,688	1,207,688		
38.00	Recovery Room	6,085	22,358	2,057	2,231,309		34,217	38		1,310,287	1,310,287		
39.00	Delivery Room and Labor Room	9,890	73,915	4,114	3,691,175		51,684	155		8,500	8,500		
40.00	Anesthesiology	382		109						1,149,767	1,149,767		
41.00	Radiology-Diagnostic	26,884	186,783	5,592						1,749,066	1,749,066		
42.00													
42.01	Nuclear Medicine	5,340	17,665	1,111						171,695	171,695		
42.02	Radiology-Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	10,879		2,263						2,373,322	2,373,322		
44.03	Cardiac Cath Lab												
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion									12,183	12,183		
48.00	Intravenous Therapy							758	129	48,402	48,402		
49.00	Respiratory Therapy			580						2,127,660	2,127,660		
50.00	Physical Therapy	10,810	48,105	2,248						79,414	79,414		
51.00	Occupational Therapy									13,047	13,047		
52.00	Speech Pathology									29,671	29,671		
53.00	Electrocardiology									54	54		
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							2,386		48,402	48,402		
55.30	Implantable Devices Charged to Patients									7,751	7,751		
56.00	Drugs Charged to Patients								9,871	48,402	48,402		
57.00	Renal Dialysis	169	10,422	57	789,998		11,896	21		419	419		
58.00	ASC (Non-Distinct Part)												
59.00													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	6,728		875						60,392	60,392		
62.00	Observation Beds												
71.00	Home Health Agency												
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	1,509		83									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	OP Meals				2,133								
100.09	SCPMG	138,548		38,903									
100.10	Entity 01 Other costs	11,845		926									
100.11	Vacant Space	12,647											
100.12	O/P Pharmacy	8,939		96									
100.13	Research												
100.14	Outside Rental/Real Estate												
100.15	MD Sleep Area												
100.16	Other Nonreimbursable Cost Centers	6,205											
100.17	Cross Foot Adjustment												
	TOTAL	416,605	1,236,704	101,198	144,437	59,274,596	0	647,776	10,000	10,000	10,494,524	10,494,524	0
	COST TO BE ALLOCATED	16,757,973	1,771,950	10,313,914	2,915,644	1,816,761	0	4,946,161	6,179,474	6,245,784	4,048,540	2,455,466	0
	UNIT COST MULTIPLIER - SCH 8	40.225090	1.432801	101.918164	20.186266	0.030650	0.000000	7.635603	617.947396	624.578374	0.385776	0.233976	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

	19.02	19.03	20.00	21.00	I&R-SAL & FRINGES (ASG TIME) 22.00	I&R-PRG COST (ASG TIME) 23.00	24.00
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00					2,288	2,288	
26.00							
30.00							
30.01							
30.02							
30.03							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

	19.02	19.03	20.00	21.00	I&R-SAL & FRINGES (ASG TIME) 22.00	I&R-PRG COST (ASG TIME) 23.00	24.00
ANCILLARY COST CENTERS							
37.00					11,378	11,378	
38.00							
39.00							
40.00							
41.00							
42.00							
42.01							
42.02							
43.00							
44.00					1,186	1,186	
44.03							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
54.00							
55.00							
55.30							
56.00							
57.00							
58.00							
59.00							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.09							
100.10							
100.11							
100.12							
100.13							
100.14							
100.15							
100.16							
100.17							
TOTAL	0	0	0	0	14,852	14,852	0
COST TO BE ALLOCATED	0	0	0	0	625,041	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	42.084621	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

	REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
GENERAL SERVICE COST CENTERS			
1.00	\$	\$ 0	\$ 0
2.00		0	0
3.00	New Cap Related Costs—Building and Fixtures	20,204,199	20,204,199
4.00	New Cap Related Costs—Movable Equipment	9,051,038	9,051,038
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	24,953,465	24,953,465
6.01		0	0
6.02		0	0
6.03		0	0
6.04		0	0
6.05		0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	39,570,089	39,570,089
7.00	Maintenance and Repairs	398,082	398,082
8.00	Operation of Plant	9,672,882	9,672,882
9.00	Laundry and Linen Service	1,429,927	1,429,927
10.00	Housekeeping	6,481,593	6,481,593
11.00	Dietary	1,173,843	1,173,843
12.00	Cafeteria	656,276	656,276
13.00		0	0
14.00	Nursing Administration	2,818,016	2,818,016
15.00	Central Services and Supply	2,361,553	2,361,553
16.00	Pharmacy	3,627,024	3,627,024
17.00	Medical Records and Library	2,478,590	2,478,590
18.00	Social Service	1,800,782	1,800,782
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00		0	0
22.00	I&R Services—Salary and Fringes Approved	390,842	390,842
23.00	I&R Services—Other Program Costs Approved		0
24.00		0	0
INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	26,373,687	26,373,687
26.00	Intensive Care Unit	4,678,550	4,678,550
30.00		0	0
30.01	Neonatal Intensive Care Unit	3,076,193	3,076,193
30.02		0	0
30.03		0	0
31.00		0	0
32.00		0	0
33.00	Nursery	2,647,561	2,647,561
34.00		0	0
35.00		0	0
36.00		0	0
36.01	Subacute Care Unit II		0
36.02		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 15,070,029	\$ 0	\$ 15,070,029
38.00	Recovery Room	2,290,350	0	2,290,350
39.00	Delivery Room and Labor Room	4,090,593	0	4,090,593
40.00	Anesthesiology	3,178,638	0	3,178,638
41.00	Radiology-Diagnostic	18,797,934	0	18,797,934
42.00			0	0
42.01	Nuclear Medicine	1,723,963	0	1,723,963
42.02	Radiology-Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	16,998,208	0	16,998,208
44.03	Cardiac Cath Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	2,515,321	0	2,515,321
48.00	Intravenous Therapy	745,168	0	745,168
49.00	Respiratory Therapy	4,081,111	0	4,081,111
50.00	Physical Therapy	717,959	0	717,959
51.00	Occupational Therapy	237,938	0	237,938
52.00	Speech Pathology	232,213	0	232,213
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,395,396	0	2,395,396
55.30	Implantable Devices Charged to Patients	4,831,573	0	4,831,573
56.00	Drugs Charged to Patients	2,950,902	0	2,950,902
57.00	Renal Dialysis	2,009,336	0	2,009,336
58.00	ASC (Non-Distinct Part)		0	0
59.00			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	23,146,489	0	23,146,489
62.00	Observation Beds		0	0
71.00	Home Health Agency		0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 269,857,313	\$ 0	\$ 269,857,313
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	204,421	0	204,421
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
100.17	Cross Foot Adjustment		0	0
100.99	SUBTOTAL	\$ 204,421	\$ 0	\$ 204,421
101	TOTAL	\$ 270,061,734	\$ 0	\$ 270,061,734

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES

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		0											
42.01	Nuclear Medicine	0											
42.02	Radiology-Therapeutic	0											
43.00	Radioisotope	0											
44.00	Laboratory	0											
44.03	Cardiac Cath Lab	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		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	Home Health Agency	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											
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											
100.17	Cross Foot Adjustment	0											

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

Provider Name							Fiscal Period	NPI		Adjustments
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1134274897		8
Report References							Explanation of Audit Adjustments <u>MEMORANDUM ADJUSTMENTS</u>	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
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—WEST LOS ANGELES							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1134274897	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.					
<u>ADJUSTMENT TO REPORTED TOTAL RVU'S</u>											
3	5	C	I	XIX	48.00	8	Intravenous Therapy	48,402	(48,402)	0	
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	48,402	(48,402)	0	
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	48,402	(48,402)	0	
	5	C	I	XIX	103.00	8	Total	10,494,524	(145,206)	10,349,318	
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—WEST LOS ANGELES							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1134274897		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.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
4	6	D-4	XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	\$2,953	(\$2,953)	\$0	
	6	D-4	XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	2,903	(2,903)	0	
	6	D-4	XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	46	(46)	0	
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	2,809	(2,809)	0	
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	1,246	(1,246)	0	
	6	D-4	XIX	42.01	2	Medi-Cal Ancillary RVU—Nuclear Medicine	343	(343)	0	
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	3,495	(3,495)	0	
	6	D-4	XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing, and Transfusion	66	(66)	0	
	6	D-4	XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	262	(262)	0	
	6	D-4	XIX	49.00	2	Medi-Cal Ancillary RVU—Respiratory Therapy	11,101	(11,101)	0	
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	430	(430)	0	
	6	D-4	XIX	52.00	2	Medi-Cal Ancillary RVU—Speech Pathology	161	(161)	0	
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	262	(262)	0	
	6	D-4	XIX	55.30	2	Medi-Cal Ancillary RVU—Implantable Devices Charged to Patients	20	(20)	0	
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	262	(262)	0	
	6	D-4	XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	38	(38)	0	
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVU—Total	26,397	(26,397)	0	
To eliminate Medi-Cal Ancillary Charges calculated by the provider due to the provider's methodology not being supported. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408										

Provider Name							Fiscal Period			NPI		Adjustments
KAISER FOUNDATION HOSPITALS—WEST LOS ANGELES							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1134274897		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.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT												
5	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	222	106	328		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	21	10	31		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	18	15	33		
	4A	D-1	II	XIX	47.01	4	Medi-Cal Days—Neonatal Intensive Care Unit	1	1	2		
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$1,371,510	(\$296,322)	\$1,075,188		
7	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	\$2,343	\$1,944	\$4,287		
8	1	E-3	III	XIX	57.00	1	Interim Payments	\$782,601	\$431,550	\$1,214,151		
							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					