

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—RIVERSIDE
RIVERSIDE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1306991211**

**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—RIVERSIDE
NATIONAL PROVIDER IDENTIFIER (NPI) 1306991211
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 provider in the amount of \$80,851 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—RIVERSIDI

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1306991211	Reported	\$ 438,899	
	Net Change	\$ (358,048)	
	Audited Amount Due Provider (State)	\$ 80,851	
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)		\$ 80,851	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 80,851	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 526,182	\$ 314,195
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Other Adjustments	\$ (1,030)	\$ (1,030)
4. AB 5 Reduction (Schedule A) (Adj 1)	\$ 0	\$ (32,415)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 525,152	\$ 280,750
6. Interim Payments (Adj 8)	\$ (86,253)	\$ (199,899)
7. Balance Due Provider (State)	\$ 438,899	\$ 80,851
8. \$	\$ 0	\$ 0
9. \$	\$ 0	\$ 0
10. \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 438,899	\$ 80,851
	(To Summary of Findings)	

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

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

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>32,415</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>32,415</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—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

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—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

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—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>324,152</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>324,152</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>261</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,241.96</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><u>261</u></u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11 (Line 6 * Line 7)	\$ <u>324,152</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>32,415</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—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

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

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

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)	\$ _____
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)	\$ _____
		0.00

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)	\$ _____
9.	AB 5 - 10% Cost Reduction for 07/01/08 Through 10/31/08 (Line 8 * 10%)	\$ _____
		0
		=====
		(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—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1306991211

Audited Medi-Cal Cost Per Day

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

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

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

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDEFiscal Period Ended:
DECEMBER 31, 2010NPI:
1306991211

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 530,499	\$ 324,152
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 6)	\$ 999,124	\$ 619,741
3. Inpatient Ancillary Service Charges (Adj)	\$ 8,890	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 1,008,014	\$ 619,741
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 477,515	\$ 295,589
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 SERVICESProvider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDEFiscal Period Ended:
DECEMBER 31, 2010NPI:
1306991211

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 243,780	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 286,719	\$ 324,152
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)	\$ 530,499	\$ 324,152
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 530,499	\$ 324,152 (To Schedule 2)
9. Medi-Cal Deductibles (Adj 7)	\$ 0	\$ (9,261)
10. Medi-Cal Coinsurance (Adj 7)	\$ (4,317)	\$ (696)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 526,182	\$ 314,195 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDEFiscal Period Ended:
DECEMBER 31, 2010NPI:
1306991211

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	46,107	46,107
2. Inpatient Days (include private, exclude swing-bed)	46,107	46,107
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	46,107	46,107
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)	162	207

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)	\$ 58,220,639	\$ 63,780,767
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)	\$ 58,220,639	\$ 63,780,767

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)	\$ 58,220,639	\$ 63,780,767

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,262.73	\$ 1,383.32
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 204,562	\$ 286,347
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 82,157	\$ 37,805
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 286,719	\$ 324,152

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDEFiscal Period Ended:
DECEMBER 31, 2010NPI:
1306991211

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 5,560,206	\$ (0)
2. Total Inpatient Days (Adj)	3,954	3,954
3. Average Per Diem Cost	\$ 1,406.22	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 5)	26	39
5. Cost Applicable to Medi-Cal	\$ 36,562	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 15,512,026	\$ 15,512,026
7. Total Inpatient Days (Adj)	6,077	6,077
8. Average Per Diem Cost	\$ 2,552.58	\$ 2,552.58
9. Medi-Cal Inpatient Days (Adj 5)	13	14
10. Cost Applicable to Medi-Cal	\$ 33,184	\$ 35,736
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 9,022,823	\$ 9,022,823
17. Total Inpatient Days (Adj)	4,362	4,362
18. Average Per Diem Cost	\$ 2,068.51	\$ 2,068.51
19. Medi-Cal Inpatient Days (Adj 5)	6	1
20. Cost Applicable to Medi-Cal	\$ 12,411	\$ 2,069
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 82,157	\$ 37,805

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDEFiscal Period Ended:
DECEMBER 31, 2010NPI:
1306991211

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—RIVERSII

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	2,472,164	0	0	0	0	0	0	0	0	20,521,584	3,489,439
38.00	Recovery Room	0	871,535	0	0	0	0	0	0	0	0	3,664,657	623,129
39.00	Delivery Room and Labor Room	0	2,054,320	0	0	0	0	0	0	0	0	9,306,216	1,582,406
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,296,372	730,544
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	25,418,069	4,322,025
41.01		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	1,277,575	217,236
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	20,058,528	3,410,702
44.01		0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Red Blood C	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	1,823,060	309,989
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	892,097	151,690
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	4,706,272	800,243
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	895,902	152,337
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	24,391	4,147
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	140,324	23,860
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	3,328,351	565,944
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	5,190,301	882,546
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	7,323,658	1,245,297
57.00	Renal Dialysis	0	453,388	0	0	0	0	0	0	0	0	2,729,134	464,055
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01		0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	19,071,742	3,242,911
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	1,222,218	0	0	0	0	0	0	0	0	8,787,483	1,494,202
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	69,935	11,892
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	131,375	22,339
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
99.02		0	0	0	0	0	0	0	0	0	0	0	0
99.03		0	0	0	0	0	0	0	0	0	0	0	0
100.00	NRCC—OP Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC—SCPMG	0	0	0	0	0	0	0	0	0	0	5,217,964	887,250
100.10	NRCC—Entity 01 Other CO	0	0	0	0	0	0	0	0	0	0	330,331	56,169
100.11	NRCC—Vacant Space	0	0	0	0	0	0	0	0	0	0	362,590	61,654
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	0	0	197,406	33,566
100.15	NRCC—MD Sleep	0	0	0	0	0	0	0	0	0	0	24,592	4,182
100.16	Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	0	0	32,123	5,462
TOTAL		0	32,004,647	0	296,504,333	43,089,949							

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSII

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	49,963	807,072	38,181	657,151	0	67,861	0	963,823	3,079,916	0	370,248	295,077
38.00 Recovery Room	4,764	76,948	8,198	64,921	0	23,924	0	448,749	15,610	0	362,212	288,673
39.00 Delivery Room and Labor Room	23,447	378,748	28,843	319,716	0	56,391	0	999,692	122,801	0	5,085	4,052
40.00 Anesthesiology	12,068	194,940	0	88,598	0	0	0	0	0	0	343,988	274,149
41.00 Radiology-Diagnostic	54,530	880,840	36,879	486,906	0	0	0	0	0	0	812,519	647,555
41.01	0	0	0	0	0	0	0	0	0	0	0	0
42.01 Nuclear Medicine	5,915	95,543	2,074	46,514	0	0	0	0	0	0	20,970	16,713
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	29,560	477,503	25	216,988	0	0	0	0	0	0	968,647	771,985
44.01	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood and Packed Red Blood C	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	2,451	1,953
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	291,913	141,869	18,290	14,576
49.00 Respiratory Therapy	0	0	17	2,444	0	0	0	0	0	0	0	0
50.00 Physical Therapy	28,608	462,119	8,430	180,022	0	0	0	0	0	0	14,289	11,388
51.00 Occupational Therapy	1,429	23,091	86	10,464	0	0	0	0	0	0	610	486
52.00 Speech Pathology	799	12,906	0	5,041	0	0	0	0	0	0	3,317	2,644
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	1,226,451	0	18,290	14,576
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	3,862	3,078
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	7,023,226	18,290	14,576
57.00 Renal Dialysis	950	15,353	0	6,950	0	12,446	0	227,940	4,683	0	169	134
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	31,829	514,142	49,096	433,976	0	0	0	0	0	0	11,268	8,981
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	12,089	195,277	0	0	0	33,550	0	281,499	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
93.00 Hospice	5,137	82,973	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop, and Canteen	3,912	63,186	0	24,594	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 Offices	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
100.00 NRCC—OP Meals	0	0	0	0	17,504	0	0	0	0	0	0	0
100.09 NRCC—SCPMG	325,707	5,261,277	0	3,013,470	0	0	0	0	0	0	0	0
100.10 NRCC—Entity 01 Other CO	20,721	334,708	0	197,130	0	0	0	0	0	0	0	0
100.11 NRCC—Vacant Space	26,632	430,190	0	0	0	0	0	0	0	0	0	0
100.12 O/P Pharmacy	14,499	234,210	0	0	0	0	0	0	0	0	0	0
100.15 NRCC—MD Sleep	1,806	29,177	0	0	0	0	0	0	0	0	0	0
100.16 Other Nonreimbursable Costs	2,054	33,183	0	0	0	0	0	0	0	0	0	0
TOTAL	954,423	14,308,413	386,109	8,119,528	2,839,442	707,771	0	10,005,388	5,203,439	7,165,095	2,992,794	2,385,175

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSII

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)	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	30,340,313		30,340,313
38.00 Recovery Room	0	0	0	0	0	0	0	0	5,581,786		5,581,786
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	12,827,396		12,827,396
40.00 Anesthesiology	0	0	0	0	0	0	0	0	5,940,660		5,940,660
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	32,659,324		32,659,324
41.01	0	0	0	0	0	0	0	0	0		0
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	1,682,540		1,682,540
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	0	0	0	25,933,939		25,933,939
44.01	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood and Packed Red Blood C	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	2,137,453		2,137,453
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	1,510,435		1,510,435
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	5,508,976		5,508,976
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,753,096		1,753,096
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	64,705		64,705
52.00 Speech Pathology	0	0	0	0	0	0	0	0	188,892		188,892
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	5,153,612		5,153,612
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	6,079,786		6,079,786
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	15,625,046		15,625,046
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	3,461,815		3,461,815
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	23,363,945		23,363,945
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	10,804,100		10,804,100
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
93.00 Hospice	0	0	0	0	0	0	0	0	169,937		169,937
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	245,405		245,405
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01	0	0	0	0	0	0	0	0	0		0
99.02	0	0	0	0	0	0	0	0	0		0
99.03	0	0	0	0	0	0	0	0	0		0
100.00 NRCC—OP Meals	0	0	0	0	0	0	0	0	17,504		17,504
100.09 NRCC—SCPMG	0	0	0	0	0	0	0	0	14,705,668		14,705,668
100.10 NRCC—Entity 01 Other CO	0	0	0	0	0	0	0	0	939,058		939,058
100.11 NRCC—Vacant Space	0	0	0	0	0	0	0	0	881,065		881,065
100.12 O/P Pharmacy	0	0	0	0	0	0	0	0	479,681		479,681
100.15 NRCC—MD Sleep	0	0	0	0	0	0	0	0	59,757		59,757
100.16 Other Nonreimbursable Costs	0	0	0	0	0	0	0	0	72,822		72,822
TOTAL	0	0	0	0	0	1,340,616	385,106	0	296,504,333	0	296,504,333

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00 (Adj) (Adj)	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 (Adj) (Adj)
ANCILLARY COST CENTERS											
37.00	Operating Room	7,485,222								20,521,584	26,389
38.00	Recovery Room	2,638,836								3,664,657	2,516
39.00	Delivery Room and Labor Room	6,220,072								9,306,216	12,384
40.00	Anesthesiology									4,296,372	6,374
41.00	Radiology-Diagnostic									25,418,069	28,801
41.01										0	
42.01	Nuclear Medicine									1,277,575	3,124
42.02	Radiology-Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									20,058,528	15,613
44.01										0	
46.00	Whole Blood and Packed Red Blood Cells									0	
47.00	Blood Storing, Processing, and Transfusion									1,823,060	
48.00	Intravenous Therapy									892,097	
49.00	Respiratory Therapy									4,706,272	
50.00	Physical Therapy									895,902	15,110
51.00	Occupational Therapy									24,391	755
52.00	Speech Pathology									140,324	422
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									3,328,351	
55.30	Implantable Devices Charged to Patient									5,190,301	
56.00	Drugs Charged to Patients									7,323,658	
57.00	Renal Dialysis	1,372,769								2,729,134	502
58.00	ASC (Non-Distinct Part)									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01										0	
61.00	Emergency									19,071,742	16,811
62.00	Observation Beds									0	
71.00	Home Health Agency	3,700,632								8,787,483	6,385
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice									69,935	2,713
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop, and Canteen									131,375	2,066
97.00										0	
98.00										0	
99.00										0	
99.01										0	
99.02										0	
99.03										0	
100.00	NRCC—OP Meals									0	
100.09	NRCC—SCPMG									5,217,964	172,029
100.10	NRCC—Entity 01 Other CO									330,331	10,944
100.11	NRCC—Vacant Space									362,590	14,066
100.12	O/P Pharmacy									197,406	7,658
100.15	NRCC—MD Sleep									24,592	954
100.16	Other Nonreimbursable Costs									32,123	1,085
TOTAL		96,903,709	0	0	0	0	0	0	0	253,414,384	504,099
COST TO BE ALLOCATED		32,004,647	0	0	0	0	0	0	0	43,089,949	954,423
UNIT COST MULTIPLIER - SCH 8		0.330273	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.170038	1.893325

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (GROSS SALARIES) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC (GROSS CHARGES) 17.00 (Adj) (Adj)	SOC SERV (GROSS CHARGES) 18.00 (Adj) (Adj)	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	26,389	143,126	8,604	7,485,222		96,492	5,919		1,224,742	1,224,742		
38.00	Recovery Room	2,516	30,733	850	2,638,836		44,926	30		1,198,161	1,198,161		
39.00	Delivery Room and Labor Room	12,384	108,121	4,186	6,220,072		100,083	236		16,820	16,820		
40.00	Anesthesiology	6,374		1,160						1,137,879	1,137,879		
41.00	Radiology-Diagnostic	28,801	138,247	6,375						2,687,732	2,687,732		
41.01													
42.01	Nuclear Medicine	3,124	7,776	609						69,368	69,368		
42.02	Radiology-Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	15,613	94	2,841						3,204,188	3,204,188		
44.01													
46.00	Whole Blood and Packed Red Blood Cells												
47.00	Blood Storing, Processing, and Transfusion									8,107	8,107		
48.00	Intravenous Therapy							561	198	60,500	60,500		
49.00	Respiratory Therapy		63	32									
50.00	Physical Therapy	15,110	31,601	2,357						47,268	47,268		
51.00	Occupational Therapy	755	323	137						2,019	2,019		
52.00	Speech Pathology	422		66						10,973	10,973		
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							2,357		60,500	60,500		
55.30	Implantable Devices Charged to Patient									12,774	12,774		
56.00	Drugs Charged to Patients									60,500	60,500		
57.00	Renal Dialysis	502		91	1,372,769		22,820	9	9,802	558	558		
58.00	ASC (Non-Distinct Part)												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01													
61.00	Emergency	16,811	184,042	5,682						37,275	37,275		
62.00	Observation Beds												
71.00	Home Health Agency	6,385			3,700,632		28,182						
82.00													
83.00													
84.00													
85.00													
93.00	Hospice	2,713											
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	2,066		322									
97.00													
98.00													
99.00													
99.01													
99.02													
99.03													
100.00	NRCC—OP Meals				1,012								
100.09	NRCC—SCPMG	172,029		39,455									
100.10	NRCC—Entity 01 Other CO	10,944		2,581									
100.11	NRCC—Vacant Space	14,066											
100.12	O/P Pharmacy	7,658											
100.15	NRCC—MD Sleep	954											
100.16	Other Nonreimbursable Costs	1,085											
	TOTAL	467,845	1,447,379	106,308	164,161	78,068,853	0	1,001,678	10,000	10,000	9,899,864	9,899,864	0
	COST TO BE ALLOCATED	14,308,413	386,109	8,119,528	2,839,442	707,771	0	10,005,388	5,203,439	7,165,095	2,992,794	2,385,175	0
	UNIT COST MULTIPLIER - SCH 8	30.583662	0.266764	76.377397	17.296693	0.009066	0.000000	9.988627	520.343904	716.509495	0.302307	0.240930	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

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 (Adj) (Adj)	23.00 (Adj) (Adj)	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							
26.00							
27.00							
30.01							
30.02							
30.03							
30.04							
31.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							
					33,800	33,800	

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

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 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00
ANCILLARY COST CENTERS							
37.00							
38.00							
39.00							
40.00							
41.00							
41.01							
42.01							
42.02							
43.00							
44.00							
44.01							
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							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
99.01							
99.02							
99.03							
100.00							
100.09							
100.10							
100.11							
100.12							
100.15							
100.16							
TOTAL	0	0	0	0	33,800	33,800	0
COST TO BE ALLOCATED	0	0	0	0	1,340,616	385,106	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	39.663200	11.393673	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

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	13,435,607	13,435,607
4.00	New Cap Related Costs—Movable Equipment	5,850,476	5,850,476
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	32,004,647	32,004,647
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	37,806,174	37,806,174
7.00	Maintenance and Repairs	531,211	531,211
8.00	Operation of Plant	9,449,046	9,449,046
9.00	Laundry and Linen Service	282,560	282,560
10.00	Housekeeping	5,247,819	5,247,819
11.00	Dietary	1,436,606	1,436,606
12.00	Cafeteria	207,578	207,578
13.00		0	0
14.00	Nursing Administration	6,178,951	6,178,951
15.00	Central Services and Supply	2,366,490	2,366,490
16.00	Pharmacy	4,439,104	4,439,104
17.00	Medical Records and Library	1,662,983	1,662,983
18.00	Social Service	1,814,821	1,814,821
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	855,321	855,321
23.00	I&R Services—Other Program Costs Approved	329,140	329,140
24.00		0	0
INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	28,115,246	28,115,246
26.00	Intensive Care Unit	8,444,842	8,444,842
27.00		0	0
30.01	Neonatal Intensive Care Unit	4,900,969	4,900,969
30.02		0	0
30.03		0	0
30.04		0	0
31.00		0	0
33.00	Nursery	3,640,336	3,640,336
34.00		0	0
35.00		0	0
36.00		0	0
36.01		0	0
36.02		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—RIVERSIDE

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 17,091,463	\$ 0	\$ 17,091,463
38.00	Recovery Room	2,702,114	0	2,702,114
39.00	Delivery Room and Labor Room	6,775,920	0	6,775,920
40.00	Anesthesiology	4,083,247	0	4,083,247
41.00	Radiology-Diagnostic	23,874,900	0	23,874,900
41.01			0	0
42.01	Nuclear Medicine	1,197,045	0	1,197,045
42.02	Radiology-Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	19,602,371	0	19,602,371
44.01			0	0
46.00	Whole Blood and Packed Red Blood Cells		0	0
47.00	Blood Storing, Processing, and Transfusion	1,822,028	0	1,822,028
48.00	Intravenous Therapy	892,097	0	892,097
49.00	Respiratory Therapy	4,679,145	0	4,679,145
50.00	Physical Therapy	450,124	0	450,124
51.00	Occupational Therapy	4,318	0	4,318
52.00	Speech Pathology	129,446	0	129,446
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,328,351	0	3,328,351
55.30	Implantable Devices Charged to Patient	5,190,301	0	5,190,301
56.00	Drugs Charged to Patients	7,323,658	0	7,323,658
57.00	Renal Dialysis	2,245,989	0	2,245,989
58.00	ASC (Non-Distinct Part)		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01			0	0
61.00	Emergency	18,638,392	0	18,638,392
62.00	Observation Beds		0	0
71.00	Home Health Agency	7,395,379	0	7,395,379
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice		0	0
	SUBTOTAL	\$ 296,426,215	\$ 0	\$ 296,426,215
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	78,118	0	78,118
97.00	Research		0	0
98.00	Physicians' Private Offices		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
100.00	NRCC—OP Meals		0	0
100.09	NRCC—SCPMG		0	0
100.10	NRCC—Entity 01 Other CO		0	0
100.11	NRCC—Vacant Space		0	0
100.12	O/P Pharmacy		0	0
100.15	NRCC—MD Sleep		0	0
100.16	Other Nonreimbursable Costs		0	0
100.99	SUBTOTAL	\$ 78,118	\$ 0	\$ 78,118
101	TOTAL	\$ 296,504,333	\$ 0	\$ 296,504,333

(To Schedule 8)

Provider Name							Fiscal Period			NPI		Adjustments
KAISER FOUNDATION HOSPITALS—RIVERSIDE							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1306991211		8
Report References										As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments					
<u>MEMORANDUM ADJUSTMENTS</u>												
1							The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1 Line 4. W&I Code, Sections 14105.19 and 14166.245					
2							Nursery cost was reported in the cost report under Nursery, line 33.00. The cost center line after step-down will be reclassified to Adults and Pediatrics, line 25.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.50, in addition to CMS Pub. 15-1, Sections 2202.6, 2202.7, 2336, and 2336.1.					

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—RIVERSIDE							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1306991211	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	60,500	(60,500)	0
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	60,500	(60,500)	0
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	60,500	(60,500)	0
	5	C	I	XIX	103.00	8	Total	9,899,864	(181,500)	9,718,364
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—RIVERSIDE							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1306991211		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	\$1,717	(\$1,717)	\$0	
	6	D-4	XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	1,615	(1,615)	0	
	6	D-4	XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	58	(58)	0	
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	1,627	(1,627)	0	
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	874	(874)	0	
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	2,108	(2,108)	0	
	6	D-4	XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing and Transfusion	28	(28)	0	
	6	D-4	XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	207	(207)	0	
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	162	(162)	0	
	6	D-4	XIX	52.00	2	Medi-Cal Ancillary RVU—Speech Pathology	38	(38)	0	
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	207	(207)	0	
	6	D-4	XIX	55.30	2	Medi-Cal Ancillary RVU—Implantable Devices Charged to Patients	22	(22)	0	
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	207	(207)	0	
	6	D-4	XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	20	(20)	0	
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVU—Total	8,890	(8,890)	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—RIVERSIDE							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1306991211		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	162	45	207
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	26	13	39
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	13	1	14
	4A	D-1	II	XIX	47.01	4	Medi-Cal Days—Neonatal Intensive Care Unit	6	(5)	1
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$999,124	(\$379,383)	\$619,741
7	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$9,261	\$9,261
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	4,317	(3,621)	696
8	1	E-3	III	XIX	57.00	1	Interim Payments	\$86,253	\$113,646	\$199,899
							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			