

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—FONTANA
FONTANA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1356496772**

**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—FONTANA
NATIONAL PROVIDER IDENTIFIER (NPI) 1356496772
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 \$3,102,256 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—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1356496772	Reported	\$ 1,229,794	
	Net Change	\$ (4,332,050)	
	Audited Amount Due Provider (State)	\$ (3,102,256)	
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)		\$ (3,102,256)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

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)		\$ (3,102,256)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1356496772

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 6,117,103	\$ 3,375,610
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Other Adjustments	\$ (830)	\$ (830)
4. AB 5 Reduction (Schedule A) (Adj 1)	\$ 0	\$ (343,435)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 6,116,273	\$ 3,031,345
6. Interim Payments (Adj 8)	\$ (4,886,479)	\$ (6,133,601)
7. Balance Due Provider (State)	\$ 1,229,794	\$ (3,102,256)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. \$	\$	\$ 0
10. \$ \$	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 1,229,794	\$ (3,102,256)
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITALS—DOWNEYFiscal Period Ended:
DECEMBER 31, 2010NPI:
1518012301

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>266,411</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>266,411</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—DOWNEY

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1518012301

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—DOWNEY

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1518012301

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—DOWNEY

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1518012301

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>2,664,110</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>2,664,110</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>1,632</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,632.42</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>1,632</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11 (Line 6 * Line 7)	\$ <u>2,664,110</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>266,411</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—DOWNEY

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1518012301

Audited Medi-Cal Cost Per Day

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

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

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

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

Provider Name:
KAISER FOUNDATION HOSPITALS—DOWNEY

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1518012301

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—DOWNEY

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1518012301

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—FONTANAFiscal Period Ended:
DECEMBER 31, 2010NPI:
1356496772

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 6,162,553	\$ 3,434,347
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 6)	\$ 12,053,325	\$ 9,572,894
3. Inpatient Ancillary Service Charges (Adj)	\$ 122,885	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 12,176,210	\$ 9,572,894
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 6,013,657	\$ 6,138,547
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—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1356496772

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 2,980,762	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 3,645,639	\$ 3,434,347
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Provider's Cost Report did not foot.	\$ (463,848)	\$ 0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 6,162,553	\$ 3,434,347
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 6,162,553	\$ 3,434,347
	(To Schedule 2)	
9. Medi-Cal Deductibles (Adj 7)	\$ 0	\$ (37,344)
10. Medi-Cal Coinsurance (Adj 7)	\$ (45,450)	\$ (21,393)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 6,117,103	\$ 3,375,610
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—FONTANAFiscal Period Ended:
DECEMBER 31, 2010NPI:
1356496772

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	83,799	83,799
2. Inpatient Days (include private, exclude swing-bed)	83,799	83,799
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
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)	1,345	1,650

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)	\$ 117,279,666	\$ 126,568,467
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)	\$ 117,279,666	\$ 126,568,467

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)	\$ 117,279,666	\$ 126,568,467

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,399.54	\$ 1,510.38
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,882,381	\$ 2,492,127
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,763,258	\$ 942,220
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 3,645,639	\$ 3,434,347

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—FONTANAFiscal Period Ended:
DECEMBER 31, 2010NPI:
1356496772

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 9,288,584	\$ 0
2. Total Inpatient Days (Adj)	6,002	6,002
3. Average Per Diem Cost	\$ 1,547.58	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 5)	52	745
5. Cost Applicable to Medi-Cal	\$ 80,474	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 27,134,462	\$ 27,134,443
7. Total Inpatient Days (Adj)	11,341	11,341
8. Average Per Diem Cost	\$ 2,392.60	\$ 2,392.60
9. Medi-Cal Inpatient Days (Adj 5)	207	318
10. Cost Applicable to Medi-Cal	\$ 495,268	\$ 760,847
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)	\$ 15,029,183	\$ 15,029,172
17. Total Inpatient Days (Adj)	7,872	7,872
18. Average Per Diem Cost	\$ 1,909.19	\$ 1,909.19
19. Medi-Cal Inpatient Days (Adj 5)	622	95
20. Cost Applicable to Medi-Cal	\$ 1,187,516	\$ 181,373
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,763,258	\$ 942,220

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—FONTANAFiscal Period Ended:
DECEMBER 31, 2010NPI:
1356496772

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—FONTANA

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	5,142,605	0	0	0	0	0	0	0	0	36,987,249	6,410,059
38.00	Recovery Room	0	2,554,594	0	0	0	0	0	0	0	0	11,577,241	2,006,389
39.00	Delivery Room and Labor Room	0	2,380,375	0	0	0	0	0	0	0	0	10,987,341	1,904,156
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	8,053,962	1,395,788
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	35,348,102	6,125,987
41.01		0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	4,041,680	700,441
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	24,845,780	4,305,887
44.03	Cardiac Cath	0	0	0	0	0	0	0	0	0	0	4,518,823	783,133
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	3,111,501	539,237
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	1,594,641	276,359
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	9,676,926	1,677,055
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	4,449,172	771,062
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	1,967,699	341,011
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	10,940	1,896
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	6,155,345	1,066,749
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	11,969,382	2,074,348
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	10,695,108	1,853,511
57.00	Renal Dialysis	0	485,712	0	0	0	0	0	0	0	0	5,358,344	928,625
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	30,128,259	5,221,365
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	1,964,141	0	0	0	0	0	0	0	0	14,996,453	2,598,954
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	1,490,856	0	0	0	0	0	0	0	0	10,986,364	1,903,987
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	213,012	36,916
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01		0	0	0	0	0	0	0	0	0	0	0	0
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
99.04		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	8,379,069	1,452,131
100.10	NRCC - ENTITY 01 OTHER	0	0	0	0	0	0	0	0	0	0	594,526	103,034
100.11	NRCC - VACANT SPACE	0	0	0	0	0	0	0	0	0	0	11,314	1,961
100.12	O/P PHARMACY	0	0	0	0	0	0	0	0	0	0	388,674	67,359
100.15	OTHER NONREIMBURSABLE	0	0	0	0	0	0	0	0	0	0	168,021	29,119
100.16	OTHER NONREIMBURSABLE	0	0	0	0	0	0	0	0	0	0	239,603	41,524
TOTAL		0	56,663,069	0	537,650,466	79,414,398							

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTAN.

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	104,120	1,879,204	132,605	2,698,156	0	178,110	0	1,347,751	7,411,049	0	821,806	382,684
38.00 Recovery Room	45,634	823,613	25,543	193,637	0	88,476	0	778,380	119,581	0	529,145	246,403
39.00 Delivery Room and Labor Room	25,184	454,528	67,830	347,817	0	82,442	0	747,904	276,532	0	5,733	2,670
40.00 Anesthesiology	40,082	723,409	0	145,067	0	0	0	0	0	0	757,583	352,777
41.00 Radiology-Diagnostic	102,840	1,856,092	62,735	856,462	0	0	0	0	0	0	1,168,573	544,159
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.01 Nuclear Medicine	17,423	314,458	6,711	117,512	0	0	0	0	0	0	58,181	27,093
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	51,884	936,423	3	326,909	0	0	0	0	0	0	1,987,842	925,661
44.03 Cardiac Cath	22,166	400,062	0	178,733	0	0	0	0	0	0	364	170
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	3,892	1,813
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	1,158,444	103,018	32,553	15,159
49.00 Respiratory Therapy	0	0	51	86,418	0	0	0	0	0	0	293,970	136,890
50.00 Physical Therapy	0	0	5,990	0	0	0	0	0	0	0	53,908	25,103
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	19,783	9,212
52.00 Speech Pathology	0	0	0	18,763	0	0	0	0	0	0	7,942	3,698
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	27,557	12,832
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	4,218,229	0	32,553	15,159
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	7,985	3,718
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	12,308,748	32,553	15,159
57.00 Renal Dialysis	14,623	263,925	5,801	5,468	0	16,822	0	155,726	40,359	0	291	135
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	68,534	1,236,928	148,143	954,245	0	0	0	0	0	0	26,379	12,284
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	44,708	806,912	0	0	0	68,026	0	339,760	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	0	0	0	0	0	51,635	0	317,475	0	0	0	0
NONREIMBURSABLE COST CENTER												
96.00 Gift, Flower, Coffee Shop, and Canteen	7,170	129,403	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
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
99.04	0	0	0	0	157,266	0	0	0	0	0	0	0
100.09 NRCC - SCPMG	481,167	8,684,300	0	0	0	0	0	0	0	0	0	0
100.10 NRCC - ENTITY 01 OTHER	32,198	581,130	0	0	0	0	0	0	0	0	0	0
100.11 NRCC - VACANT SPACE	797	14,384	0	0	0	0	0	0	0	0	0	0
100.12 O/P PHARMACY	27,378	494,125	0	0	0	0	0	0	0	0	0	0
100.15 OTHER NONREIMBURSABLE	11,835	213,607	0	0	0	0	0	0	0	0	0	0
100.16 OTHER NONREIMBURSABLE	188	3,394	0	0	0	0	0	0	0	0	0	0
TOTAL	1,743,013	30,147,366	1,153,330	15,359,385	5,079,346	1,592,088	0	11,460,485	14,947,659	12,411,766	5,901,148	2,747,937

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTAN.

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	766,135	140,203	0	59,259,130	0	59,259,130
38.00 Recovery Room	0	0	0	0	0	0	0	0	16,434,042	0	16,434,042
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	14,902,137	0	14,902,137
40.00 Anesthesiology	0	0	0	0	0	0	0	0	11,468,668	0	11,468,668
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	46,064,951	0	46,064,951
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	5,283,498	0	5,283,498
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	33,380,390	0	33,380,390
44.03 Cardiac Cath	0	0	0	0	0	0	0	0	5,903,450	0	5,903,450
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	3,656,443	0	3,656,443
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	3,180,172	0	3,180,172
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	11,871,311	0	11,871,311
50.00 Physical Therapy	0	0	0	0	0	61,645	11,281	0	5,378,162	0	5,378,162
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	2,337,706	0	2,337,706
52.00 Speech Pathology	0	0	0	0	0	0	0	0	43,240	0	43,240
53.00 Electrocardiology	0	0	0	0	0	0	0	0	40,389	0	40,389
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	11,488,035	0	11,488,035
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	14,055,434	0	14,055,434
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	24,905,079	0	24,905,079
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	6,790,120	0	6,790,120
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	853	156	0	37,797,146	0	37,797,146
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	18,854,814	0	18,854,814
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	0	0	0	0	0	0	0	13,259,461	0	13,259,461
NONREIMBURSABLE COST CENTER											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	386,501	0	386,501
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	157,266	0	157,266
100.09 NRCC - SCPMG	0	0	0	0	0	0	0	0	18,996,667	0	18,996,667
100.10 NRCC - ENTITY 01 OTHER	0	0	0	0	0	0	0	0	1,310,889	0	1,310,889
100.11 NRCC - VACANT SPACE	0	0	0	0	0	0	0	0	28,456	0	28,456
100.12 O/P PHARMACY	0	0	0	0	0	0	0	0	977,535	0	977,535
100.15 OTHER NONREIMBURSABLE	0	0	0	0	0	0	0	0	422,583	0	422,583
100.16 OTHER NONREIMBURSABLE	0	0	0	0	0	0	0	0	284,710	0	284,710
TOTAL	0	0	0	0	0	4,225,074	773,189	0	537,650,466	0	537,650,466

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj)	STAT 6.01 (Adj)	STAT 6.02 (Adj)	STAT 6.03 (Adj)	STAT 6.04 (Adj)	STAT 6.05 (Adj)	STAT 6.06 (Adj)	STAT 6.07 (Adj)	STAT 6.08 (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj)
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Related Costs—Building and Fixtures											
2.00	Old Cap Related Costs—Movable Equipment											
3.00	New Cap Related Costs—Building and Fixtures											
4.00	New Cap Related Costs—Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Non-Patient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General	19,249,231										
7.00	Maintenance and Repairs	642,722								1,485,559		
8.00	Operation of Plant	3,702,274								25,632,489		24,339
9.00	Laundry and Linen Service	191,106								982,976		
10.00	Housekeeping	7,910,313								12,910,678		3,715
11.00	Dietary	1,538,397								3,454,568		12,542
12.00	Cafeteria	631,802								1,356,926		
13.00	Maintenance of Personnel									0		
14.00	Nursing Administration	6,652,675								9,310,786		7,027
15.00	Central Services and Supply	5,064,557								10,733,027		33,618
16.00	Pharmacy	7,094,313								10,121,233		6,053
17.00	Medical Records and Library	2,501,296								4,256,872		9,568
18.00	Social Service									2,342,049		
19.00										0		
19.02										0		
19.03										0		
20.00										0		
21.00	Nursing School									0		
22.00	I&R Services—Salary and Fringes Approved	2,236,852								2,943,222		
23.00	I&R Services—Other Program Costs Approved									658,984		
24.00	Paramedical Ed Program									0		
INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics	50,690,330								75,837,022		97,449
26.00	Intensive Care Unit	13,590,900								19,663,454		15,197
27.00	Coronary Care Unit									0		
28.00	Neonatal Intensive Care Unit	7,715,550								11,229,815		6,605
29.00	Surgical Intensive Care									0		
30.00	Subprovider I									0		
31.00	Subprovider II									0		
32.00										0		
33.00	Nursery	5,630,342								7,861,874		
34.00										0		
35.00	Distinct Part Nursing Facility									0		
36.00	Adult Subacute Care Unit									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—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	STAT 5.00 (Adj) (Adj)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	16,285,017									36,987,249	34,882
38.00	Recovery Room	8,089,599									11,577,241	15,288
39.00	Delivery Room and Labor Room	7,537,901									10,987,341	8,437
40.00	Anesthesiology										8,053,962	13,428
41.00	Radiology-Diagnostic										35,348,102	34,453
41.01											0	
41.02											0	
42.01	Nuclear Medicine										4,041,680	5,837
43.00	Radioisotope										0	
44.00	Laboratory										24,845,780	17,382
44.03	Cardiac Cath										4,518,823	7,426
46.00	Whole Blood										0	
47.00	Blood Storing, Processing, and Transfusion										3,111,501	
48.00	Intravenous Therapy										1,594,641	
49.00	Respiratory Therapy										9,676,926	
50.00	Physical Therapy										4,449,172	
51.00	Occupational Therapy										1,967,699	
52.00	Speech Pathology										10,940	
53.00	Electrocardiology										0	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										6,155,345	
55.30	Implantable Devices Charged to Patients										11,969,382	
56.00	Drugs Charged to Patients										10,695,108	
57.00	Renal Dialysis	1,538,099									5,358,344	4,899
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01	Other Clinic Services										0	
61.00	Emergency										30,128,259	22,960
62.00	Observation Beds										0	
71.00	Home Health Agency	6,219,817									14,996,453	14,978
82.00											0	
83.00											0	
84.00											0	
85.00											0	
93.00	Hospice	4,721,074									10,986,364	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen										213,012	2,402
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
99.01											0	
99.02											0	
99.03											0	
100.00											0	
100.09	NRCC - SCPMG										8,379,069	161,199
100.10	NRCC - ENTITY 01 OTHER										594,526	10,787
100.11	NRCC - VACANT SPACE										11,314	267
100.12	O/P PHARMACY										388,674	9,172
100.15	OTHER NONREIMBURSABLE										168,021	3,965
100.16	OTHER NONREIMBURSABLE										239,603	63
TOTAL		179,434,167	0	0	0	0	0	0	0	0	458,236,068	583,938
COST TO BE ALLOCATED		56,663,069	0	0	0	0	0	0	0	0	79,414,398	1,743,013
UNIT COST MULTIPLIER - SCH 8		0.315788	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.173305	2.984928

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
GENERAL SERVICE COST CENTERS												
1.00	Old Cap Related Costs—Building and Fixtures											
2.00	Old Cap Related Costs—Movable Equipment											
3.00	New Cap Related Costs—Building and Fixtures											
4.00	New Cap Related Costs—Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01	Non-Patient Telephones											
6.02	Data Processing											
6.03	Purchasing/Receiving											
6.04	Patient Admitting											
6.05	Patient Business Office											
6.06												
6.07												
6.08												
6.00	Administrative and General											
7.00	Maintenance and Repairs											
8.00	Operation of Plant											
9.00	Laundry and Linen Service											
10.00	Housekeeping											
11.00	3,715											
12.00	12,542											
13.00	Cafeteria											
14.00	Maintenance of Personnel											
15.00	Nursing Administration											
16.00	7,027											
17.00	Central Services and Supply											
18.00	33,618											
19.00	Pharmacy											
20.00	6,053											
21.00	Medical Records and Library											
22.00	9,568											
23.00	Social Service											
24.00												
25.00	Nursing School											
26.00	I&R Services—Salary and Fringes Approved											
27.00	I&R Services—Other Program Costs Approved											
28.00	Paramedical Ed Program											
29.00	INPATIENT ROUTINE COST CENTERS											
30.00	97,449	1,675,691	62,243	313,877	50,690,330		885,802	667		83,799	83,799	
31.00	15,197	283,693	5,106	42,479	13,590,900		218,874	293		11,341	11,341	
32.00	Adults and Pediatrics											
33.00	Intensive Care Unit											
34.00	Coronary Care Unit											
35.00	6,605	72,138	2,308		7,715,550		131,883	193		7,872	7,872	
36.00	Neonatal Intensive Care Unit											
37.00	Surgical Intensive Care											
38.00	Subprovider I											
39.00	Subprovider II											
40.00												
41.00	Nursery											
42.00												
43.00												
44.00												
45.00	Distinct Part Nursing Facility											
46.00	Adult Subacute Care Unit											
47.00	Subacute Care Unit II											
48.00												
49.00												

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

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 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 (TIME SPENT) 17.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	34,882	385,989	25,165			16,285,017		214,392	4,958			
38.00	Recovery Room	15,288	74,352	1,806			8,089,599		123,820	80	2,752,085	2,752,085	
39.00	Delivery Room and Labor Room	8,437	197,440	3,244			7,537,901			185	1,772,015	1,772,015	
40.00	Anesthesiology	13,428		1,353							19,200	19,200	
41.00	Radiology-Diagnostic	34,453	182,611	7,988							2,537,013	2,537,013	
41.01											3,913,346	3,913,346	
41.02													
42.01	Nuclear Medicine	5,837	19,535	1,096							194,838	194,838	
43.00	Radioisotope												
44.00	Laboratory	17,382	8	3,049							6,656,933	6,656,933	
44.03	Cardiac Cath	7,426		1,667							1,219	1,219	
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion										13,035	13,035	
48.00	Intravenous Therapy								775	83	109,014	109,014	
49.00	Respiratory Therapy		148	806							984,453	984,453	
50.00	Physical Therapy		17,436								180,530	180,530	
51.00	Occupational Therapy										66,251	66,251	
52.00	Speech Pathology			175							26,597	26,597	
53.00	Electrocardiology										92,282	92,282	
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients								2,822		109,014	109,014	
55.30	Implantable Devices Charged to Patients										26,740	26,740	
56.00	Drugs Charged to Patients										109,014	109,014	
57.00	Renal Dialysis	4,899	16,886	51			1,538,099			9,917	109,014	109,014	
59.00											973	973	
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	22,960	431,218	8,900							88,339	88,339	
62.00	Observation Beds												
71.00	Home Health Agency	14,978					6,219,817				54,047		
82.00													
83.00													
84.00													
85.00													
93.00	Hospice						4,721,074				50,502		
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	2,402											
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
100.00							11,386						
100.09	NRCC - SCPMG	161,199											
100.10	NRCC - ENTITY 01 OTHER	10,787											
100.11	NRCC - VACANT SPACE	267											
100.12	O/P PHARMACY	9,172											
100.15	OTHER NONREIMBURSABLE	3,965											
100.16	OTHER NONREIMBURSABLE	63											
	TOTAL	559,599	3,357,145	143,253	367,742	145,568,322	0	1,823,064	10,000	10,000	19,761,905	19,761,905	0
	COST TO BE ALLOCATED	30,147,366	1,153,330	15,359,385	5,079,346	1,592,088	0	11,460,485	14,947,659	12,411,766	5,901,148	2,747,937	0
	UNIT COST MULTIPLIER - SCH 8	53.873160	0.343545	107.218592	13.812254	0.010937	0.000000	6.286387	1494.765882	1241.176589	0.298612	0.139052	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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					83,637	83,637	
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

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 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
ANCILLARY COST CENTERS							
37.00					18,866	18,866	
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
42.01							
43.00							
44.00							
44.03							
46.00							
47.00							
48.00							
49.00							
50.00					1,518	1,518	
51.00							
52.00							
53.00							
54.00							
55.00							
55.30							
56.00							
57.00							
59.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00					21	21	
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
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	104,042	104,042	0
COST TO BE ALLOCATED	0	0	0	0	4,225,074	773,189	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	40.609310	7.431508	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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					83,637	83,637	
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

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 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 (TIME SPENT) 17.00 (Adj) (Adj)	SOC SERV (TIME SPENT) 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)	
ANCILLARY COST CENTERS													
37.00	Operating Room	34,882	385,989	25,165		16,285,017	214,392	4,958		2,752,085	2,752,085		
38.00	Recovery Room	15,288	74,352	1,806		8,089,599	123,820	80		1,772,015	1,772,015		
39.00	Delivery Room and Labor Room	8,437	197,440	3,244		7,537,901	118,972	185		19,200	19,200		
40.00	Anesthesiology	13,428		1,353						2,537,013	2,537,013		
41.00	Radiology-Diagnostic	34,453	182,611	7,988						3,913,346	3,913,346		
41.01													
41.02													
42.01	Nuclear Medicine	5,837	19,535	1,096						194,838	194,838		
43.00	Radioisotope												
44.00	Laboratory	17,382	8	3,049						6,656,933	6,656,933		
44.03	Cardiac Cath	7,426		1,667						1,219	1,219		
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion									13,035	13,035		
48.00	Intravenous Therapy							775	83	109,014	109,014		
49.00	Respiratory Therapy		148	806						984,453	984,453		
50.00	Physical Therapy		17,436							180,530	180,530		
51.00	Occupational Therapy									66,251	66,251		
52.00	Speech Pathology			175						26,597	26,597		
53.00	Electrocardiology									92,282	92,282		
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							2,822		109,014	109,014		
55.30	Implantable Devices Charged to Patients									26,740	26,740		
56.00	Drugs Charged to Patients								9,917	109,014	109,014		
57.00	Renal Dialysis	4,899	16,886	51		1,538,099	24,772	27		973	973		
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	22,960	431,218	8,900						88,339	88,339		
62.00	Observation Beds												
71.00	Home Health Agency	14,978				6,219,817		54,047					
82.00													
83.00													
84.00													
85.00													
93.00	Hospice					4,721,074		50,502					
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	2,402											
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
99.02													
99.03													
100.00						11,386							
100.09	NRCC - SCPMG	161,199											
100.10	NRCC - ENTITY 01 OTHER	10,787											
100.11	NRCC - VACANT SPACE	267											
100.12	O/P PHARMACY	9,172											
100.15	OTHER NONREIMBURSABLE	3,965											
100.16	OTHER NONREIMBURSABLE	63											
	TOTAL	559,599	3,357,145	143,253	367,742	145,568,322	0	1,823,064	10,000	10,000	19,761,905	19,761,905	0
	COST TO BE ALLOCATED	30,147,366	1,153,330	15,359,385	5,079,346	1,592,088	0	11,460,485	14,947,659	12,411,766	5,901,148	2,747,937	0
	UNIT COST MULTIPLIER - SCH 8	53.873160	0.343545	107.218592	13.812254	0.010937	0.000000	6.286387	1494.765882	1241.176589	0.298612	0.139052	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)
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					83,637	83,637	
26.00							
27.00							
28.00							
29.00							
30.00							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

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 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
ANCILLARY COST CENTERS							
37.00						18,866	18,866
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
42.01							
43.00							
44.00							
44.03							
46.00							
47.00							
48.00							
49.00							
50.00					1,518	1,518	
51.00							
52.00							
53.00							
54.00							
55.00							
55.30							
56.00							
57.00							
59.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00					21	21	
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
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	104,042	104,042	0
COST TO BE ALLOCATED	0	0	0	0	4,225,074	773,189	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	40.609310	7.431508	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

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 (Adj)	19.03 (Adj)	20.00 (Adj)	21.00 (Adj)	22.00 (Adj)	23.00 (Adj)	24.00 (Adj)
ANCILLARY COST CENTERS							
37.00						18,866	18,866
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
42.01							
43.00							
44.00							
44.03							
46.00							
47.00							
48.00							
49.00							
50.00					1,518	1,518	
51.00							
52.00							
53.00							
54.00							
55.00							
55.30							
56.00							
57.00							
59.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00					21	21	
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
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	104,042	104,042	0
COST TO BE ALLOCATED	0	0	0	0	4,225,074	773,189	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	40.609310	7.431508	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Related Costs—Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Related Costs—Movable Equipment		0	0
3.00	New Cap Related Costs—Building and Fixtures	25,398,613	0	25,398,613
4.00	New Cap Related Costs—Movable Equipment	12,871,289	0	12,871,289
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	56,663,069	0	56,663,069
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	69,887,859	0	69,887,859
7.00	Maintenance and Repairs	1,042,725	0	1,042,725
8.00	Operation of Plant	21,584,111	0	21,584,111
9.00	Laundry and Linen Service	922,627	0	922,627
10.00	Housekeeping	10,182,991	0	10,182,991
11.00	Dietary	2,372,272	0	2,372,272
12.00	Cafeteria	1,120,593	0	1,120,593
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	6,870,841	0	6,870,841
15.00	Central Services and Supply	7,196,529	0	7,196,529
16.00	Pharmacy	7,586,000	0	7,586,000
17.00	Medical Records and Library	3,061,539	0	3,061,539
18.00	Social Service	2,200,763	0	2,200,763
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	I&R Services—Salary and Fringes Approved	2,236,852	0	2,236,852
23.00	I&R Services—Other Program Costs Approved	658,984	0	658,984
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	55,030,534	0	55,030,534
26.00	Intensive Care Unit	14,606,280	0	14,606,280
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit	8,269,037	0	8,269,037
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	6,083,882	0	6,083,882
34.00			0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02			0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—FONTANA

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 29,656,304	\$ 0	\$ 29,656,304
38.00	Recovery Room	8,336,436	0	8,336,436
39.00	Delivery Room and Labor Room	8,073,493	0	8,073,493
40.00	Anesthesiology	7,396,023	0	7,396,023
41.00	Radiology-Diagnostic	31,191,528	0	31,191,528
41.01			0	0
41.02			0	0
42.01	Nuclear Medicine	3,787,028	0	3,787,028
43.00	Radioisotope		0	0
44.00	Laboratory	24,061,563	0	24,061,563
44.03	Cardiac Cath	4,165,413	0	4,165,413
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	3,111,501	0	3,111,501
48.00	Intravenous Therapy	1,594,641	0	1,594,641
49.00	Respiratory Therapy	9,597,110	0	9,597,110
50.00	Physical Therapy	4,430,756	0	4,430,756
51.00	Occupational Therapy	1,967,699	0	1,967,699
52.00	Speech Pathology	10,940	0	10,940
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	6,155,345	0	6,155,345
55.30	Implantable Devices Charged to Patients	11,969,382	0	11,969,382
56.00	Drugs Charged to Patients	10,695,108	0	10,695,108
57.00	Renal Dialysis	4,553,349	0	4,553,349
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	29,155,303	0	29,155,303
62.00	Observation Beds		0	0
71.00	Home Health Agency	12,299,820	0	12,299,820
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	9,483,110	0	9,483,110
	SUBTOTAL	\$ 537,539,242	\$ 0	\$ 537,539,242
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	111,224	0	111,224
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
100.09	NRCC - SCPMG		0	0
100.10	NRCC - ENTITY 01 OTHER		0	0
100.11	NRCC - VACANT SPACE		0	0
100.12	O/P PHARMACY		0	0
100.15	OTHER NONREIMBURSABLE		0	0
100.16	OTHER NONREIMBURSABLE		0	0
100.99	SUBTOTAL	\$ 111,224	\$ 0	\$ 111,224
101	TOTAL	\$ 537,650,466	\$ 0	\$ 537,650,466

(To Schedule 8)

Provider Name							Fiscal Period		NPI		Adjustments	
KAISER FOUNDATION HOSPITALS—FONTANA							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1356496772		8	
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
<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—FONTANA							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1356496772	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED TOTAL RVU'S</u>										
3	5	C	I	XIX	48.00	8	Intravenous Therapy	109,014	(109,014)	0
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	109,014	(109,014)	0
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	109,014	(109,014)	0
	5	C	I	XIX	103.00	8	Total	19,761,905	(327,042)	19,434,863
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—FONTANA			JANUARY 1, 2010 THROUGH DECEMBER 31, 2010				1356496772		8	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
4	6	D-4	XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	\$18,955	(\$18,955)	\$0	
	6	D-4	XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	15,428	(15,428)	0	
	6	D-4	XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	392	(392)	0	
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	16,638	(16,638)	0	
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	14,106	(14,106)	0	
	6	D-4	XIX	42.01	2	Medi-Cal Ancillary RVU—Nuclear Medicine	872	(872)	0	
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	22,336	(22,336)	0	
	6	D-4	XIX	44.03	2	Medi-Cal Ancillary RVU—Cardiac Cath	25	(25)	0	
	6	D-4	XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing, and Transfusion	266	(266)	0	
	6	D-4	XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	2,226	(2,226)	0	
	6	D-4	XIX	49.00	2	Medi-Cal Ancillary RVU—Respiratory Therapy	20,102	(20,102)	0	
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	3,686	(3,686)	0	
	6	D-4	XIX	51.00	2	Medi-Cal Ancillary RVU—Occupational Therapy	1,353	(1,353)	0	
	6	D-4	XIX	52.00	2	Medi-Cal Ancillary RVU—Speech Pathology	543	(543)	0	
	6	D-4	XIX	53.00	2	Medi-Cal Ancillary RVU—Electrocardiology	998	(998)	0	
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	2,226	(2,226)	0	
	6	D-4	XIX	55.30	2	Medi-Cal Ancillary RVU—Implantable Devices Charged to Patients	221	(221)	0	
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	2,226	(2,226)	0	
	6	D-4	XIX	57.00	2	Medi-Cal Ancillary RVU—Renal Dialysis	16	(16)	0	
	6	D-4	XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	270	(270)	0	
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVU—Total	122,885	(122,885)	0	
<p>To eliminate Medi-Cal Ancillary Charges calculated by the provider due to the provider's methodology not being supported.</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p>										

Provider Name							Fiscal Period	NPI		Adjustments
KAISER FOUNDATION HOSPITALS—FONTANA							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1356496772		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	1,345	305	1,650
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	52	693	745
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	207	111	318
	4A	D-1	II	XIX	47.01	4	Medi-Cal Days—Neonatal Intensive Care Unit	622	(527)	95
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$12,053,325	(\$2,480,431)	\$9,572,894
7	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$37,344	\$37,344
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	45,450	(24,057)	21,393
8	1	E-3	III	XIX	57.00	1	Interim Payments	\$4,886,479	\$1,247,122	\$6,133,601
							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			