

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL - SACRAMENTO
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1952476665**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

**Audits Section—Sacramento
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Robert G. Kwick
Audit Supervisor: Blanca Dacanay
Auditor: Mandeep Kaur**



TOBY DOUGLAS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

March 27, 2014

Marilou J Navarro, SRA
National Medicare Finance Department
Kaiser Foundation Health Plan and Hospitals
393 E. Walnut Street, 4th Floor
Pasadena, CA 91188

KAISER FOUNDATION HOSPITAL - SACRAMENTO
NATIONAL PROVIDER IDENTIFIER (NPI) 1952476665
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 combined settlement for the fiscal period due the State in the amount of \$1,064,553 and the audited costs presented in the Summary of Findings represent 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 of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement 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—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1952476665		
Reported	\$ 8,073	
Net Change	\$ (1,072,626)	
Audited Amount Due Provider (State)	(1,064,553)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider 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) Provider 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) Provider 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)	\$ (1,064,553)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider 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) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider 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)		\$ (1,064,553)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1952476665

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 7,146,277	\$ 9,186,281
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. Other Adjustments	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 7,146,277	\$ 9,186,281
6. Interim Payments (Adj 5)	\$ (6,807,282)	\$ (8,995,469)
7. Balance Due Provider (State)	\$ 338,995	\$ 190,812
8. Medi-Cal Overpayments(Adj 9)	\$ 0	\$ (4,493)
9. AB5 & AB1183 Reductions (Adj 1)	\$	\$ (919,950)
10. Routine Services - Late Billing Adjustment (Adj)	\$ (330,922)	\$ (330,922)
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 8,073	\$ (1,064,553)
	(To Summary of Findings)	

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

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider No.
1952476665

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>919,950</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 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>919,950</u></u> (To Schedule 1, Line 9)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTOFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1952476665

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 7,150,174	\$ 9,199,500
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 4)	\$ 16,645,480	\$ 13,305,090
3. Inpatient Ancillary Service Charges (Adj 4, 8)	\$ 37,483	\$ 160,102
4. Total Charges - Medi-Cal Inpatient Services	\$ 16,682,963	\$ 13,465,192
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 9,532,789	\$ 4,265,692
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 HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1952476665

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 2,318,755	\$ 2,762,792
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 4,831,419	\$ 6,436,708
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)	\$ 7,150,174	\$ 9,199,500
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 7,150,174	\$ 9,199,500 (To Schedule 2)
9. Coinsurance (Adj 5)	\$ (3,897)	\$ (7,942)
10. Deductibles (Adj 5)	\$ 0	\$ (5,277)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 7,146,277	\$ 9,186,281 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTOFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1952476665

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	109,372	109,372
2. Inpatient Days (include private, exclude swing-bed)	109,372	109,372
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	109,372	109,372
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 2)	1,056	1,318

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)	\$ 255,891,134	\$ 255,891,269
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 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 255,891,134	\$ 255,891,269

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)	\$ 255,891,134	\$ 255,891,269

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,339.64	\$ 2,339.64
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,470,660	\$ 3,083,646
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,360,759	\$ 3,353,062
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,831,419	\$ 6,436,708

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1952476665

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 9,732,515	\$ 9,732,513
2. Total Inpatient Days (Adj)	7,642	7,642
3. Average Per Diem Cost	\$ 1,273.56	\$ 1,273.56
4. Medi-Cal Inpatient Days (Adj 2)	641	1,011
5. Cost Applicable to Medi-Cal	\$ 816,352	\$ 1,287,569
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 56,017,542	\$ 56,017,522
7. Total Inpatient Days (Adj)	15,778	15,778
8. Average Per Diem Cost	\$ 3,550.36	\$ 3,550.36
9. Medi-Cal Inpatient Days (Adj 2)	435	579
10. Cost Applicable to Medi-Cal	\$ 1,544,407	\$ 2,055,658
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)	\$ 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
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 6)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 6)	0	28
28. Cost Applicable to Medi-Cal	\$ 0	\$ 9,835
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)	\$ 2,360,759	\$ 3,353,062

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTOFiscal Period Ended:
DECEMBER 31, 2010Provider NPI:
1952476665

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 HOSPITAL - SACRAMENTO

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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	7,748,729	0	0	0	0	0	0	0	0	70,841,931	22,753,970
38.00 Recovery Room	0	3,058,403	0	0	0	0	0	0	0	0	14,357,901	4,611,665
39.00 Delivery Room and Labor Room	0	3,719,936	0	0	0	0	0	0	0	0	20,381,051	6,546,262
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	10,251,203	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	53,358,853	0
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
42.00 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	3,889,508	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory	0	0	0	0	0	0	0	0	0	0	60,145,777	0
44.03 Cardiac Catch Lab	0	0	0	0	0	0	0	0	0	0	8,356,018	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	2,684,145	0	0	0	0	0	0	0	0	10,953,695	3,518,256
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	5,049,405	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	1,509,790	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	15,781,913	5,069,048
55.30 Impl. Dev. Charged To Patient	0	0	0	0	0	0	0	0	0	0	1,149,796	369,307
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,457,000	467,979
57.00 Renal Dialysis	0	437,722	0	0	0	0	0	0	0	0	2,297,417	737,915
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 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	69,745,133	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	4,885,760	0	0	0	0	0	0	0	0	24,977,512	8,022,615
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
90.00 Other Capital Related Costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	1,983,417	0	0	0	0	0	0	0	0	10,645,773	3,419,354
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	64,551	20,734
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FamCamp	0	87,394	0	0	0	0	0	0	0	0	495,581	159,177
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	0	0	1,012,835	325,316
100.04 Home Ventilator Care	0	431	0	0	0	0	0	0	0	0	3,596	1,155
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	1,272,592	408,748
100.06	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 Residents - NON MD	0	0	0	0	0	0	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>102,332,352</u>	0	0	0	0	0	0	0	0	<u>853,274,737</u>	<u>155,825,100</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

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	CAFE 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	1,237,728	1,699,368	664,881	12,286,659	0	153,521	0	1,970,135	15,213,487	0	0	0
38.00 Recovery Room	147,049	201,895	200,461	1,607,084	0	60,594	0	990,450	197,258	0	0	0
39.00 Delivery Room and Labor Room	567,116	778,636	203,300	0	0	73,700	0	990,450	821,906	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
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
42.00 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	0	0
44.01 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Cardiac Catch Lab	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	120,262	165,116	0	135,353	0	53,180	0	990,450	534,239	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
55.30 Impl. Dev. Charged To Patient	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	36,221	0	8,671	0	990,450	0	0	0	0
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 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	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	121,591	166,942	0	221,141	0	96,801	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
90.00 Other Capital Related Costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	60,738	83,392	0	85,787	0	39,297	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	21,531	29,561	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FamCamp	0	0	0	0	0	1,730	0	990,450	0	0	0	0
100.03 Vacant Unassigned	338,584	464,867	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	7	0	0	0	0	0	0
100.06	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 Residents - NON MD	0	0	0	0	0	0	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	183,291	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	7,097,661	9,549,793	4,021,349	24,348,365	9,495,763	1,599,371	0	13,801,709	20,309,306	41,505,030	8,541,676	4,381,194

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	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	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	706,354	540,300	0	128,068,335		128,068,335
38.00 Recovery Room	0	0	0	0	0	0	0	0	22,374,357		22,374,357
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	30,362,422		30,362,422
40.00 Anesthesiology	0	0	0	0	0	0	0	0	10,251,203		10,251,203
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	53,358,853		53,358,853
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	3,889,508		3,889,508
44.00 Laboratory	0	0	0	0	0	125,069	95,667	0	220,736		220,736
44.01 Laboratory	0	0	0	0	0	0	0	0	60,145,777		60,145,777
44.03 Cardiac Catch Lab	0	0	0	0	0	0	0	0	8,356,018		8,356,018
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	16,470,551		16,470,551
50.00 Physical Therapy	0	0	0	0	0	17,176	13,138	0	5,079,720		5,079,720
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	1,509,790		1,509,790
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	20,850,961		20,850,961
55.30 Impl. Dev. Charged To Patient	0	0	0	0	0	0	0	0	1,519,103		1,519,103
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,924,979		1,924,979
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	4,070,675		4,070,675
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 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	64,578	49,397	0	69,859,108		69,859,108
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	33,606,602		33,606,602
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
90.00 Other Capital Related Costs	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	14,334,341		14,334,341
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	136,377		136,377
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01 FamCamp	0	0	0	0	0	0	0	0	1,646,938		1,646,938
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	2,141,602		2,141,602
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	4,750		4,750
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	1,681,347		1,681,347
100.06	0	0	0	0	0	0	0	0	0		0
100.07 CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0		0
100.08 Residents - NON MD	0	0	0	0	0	0	0	0	0		0
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	183,291		183,291
	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	2,245,782	1,717,830	0	853,274,737	0	853,274,737

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj) (Adj)	6.01 (Adj) (Adj)	6.02 (Adj) (Adj)	6.03 (Adj) (Adj)	6.04 (Adj) (Adj)	6.05 (Adj) (Adj)	6.06 (Adj) (Adj)	6.07 (Adj) (Adj)	6.08 (Adj) (Adj)			7.00 (Adj) (Adj)
ANCILLARY COST CENTERS											0	
37.00 Operating Room	431,974										70,841,931	118,193
38.00 Recovery Room	170,499										14,357,901	14,042
39.00 Delivery Room and Labor Room	207,378										20,381,051	54,155
40.00 Anesthesiology			(10,251,203)								0	
41.00 Radiology - Diagnostic			(53,358,853)								0	
41.01											0	
41.02											0	
42.00 Radiology - Therapeutic											0	
43.00 Radioisotope			(3,889,508)								0	
44.00 Laboratory											0	
44.01 Laboratory			(60,145,777)								0	
44.03 Cardiac Catch Lab			(8,356,018)								0	
47.00 Blood Storing and Processing											0	
48.00 Intravenous Therapy											0	
49.00 Respiratory Therapy	149,635										10,953,695	11,484
50.00 Physical Therapy			(5,049,405)								0	
51.00 Occupational Therapy											0	
52.00 Speech Pathology											0	
53.00 Electrocardiology			(1,509,790)								0	
54.00 Electroencephalography											0	
55.00 Medical Supplies Charged to Patients											15,781,913	
55.30 Impl. Dev. Charged To Patient											1,149,796	
56.00 Drugs Charged to Patients											1,457,000	
57.00 Renal Dialysis	24,402										2,297,417	
58.00 ASC (Non-Distinct Part)											0	
59.01											0	
59.02											0	
59.03											0	
60.00 Clinic											0	
60.01 Other Clinic Services											0	
61.00 Emergency			(69,745,133)								0	
62.00 Observation Beds											0	
71.00 Home Health Agency	272,370										24,977,512	11,611
82.00											0	
83.00											0	
84.00											0	
90.00 Other Capital Related Costs											0	
93.00 Hospice	110,571										10,645,773	5,800
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen											64,551	2,056
97.00 Research											0	
98.00 Physicians' Private Office											0	
99.00 Nonpaid Workers											0	
100.00 Non-Certified Home Health											0	
100.01 FamCamp	4,872										495,581	
100.03 Vacant Unassigned											1,012,835	32,332
100.04 Home Ventilator Care	24										3,596	
100.05 Home IV Therapy											1,272,592	
100.06											0	
100.07 CRNA Expenses (To HMO)											0	
100.08 Residents - NON MD											0	
100.09 NRCC O/P Meals											0	
											0	
TOTAL	5,704,796	(212,305,687)	0	0	0	0	0	0	0	0	485,143,950	677,769
COST TO BE ALLOCATED	102,332,352	0	0	0	0	0	0	0	0	0	155,825,100	7,097,661
UNIT COST MULTIPLIER - SCH 8	17.937951	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.321194	10.472095

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

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)	
ANCILLARY COST CENTERS													
37.00	Operating Room	118,193	35,602	6,445		20,768		183	3,702				
38.00	Recovery Room	14,042	10,734	843		8,197		92	48				
39.00	Delivery Room and Labor Room	54,155	10,886			9,970		92	200				
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory												
44.03	Cardiac Catch Lab												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	11,484		71		7,194		92	130				
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
55.30	Impl. Dev. Charged To Patient												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis			19		1,173		92					
58.00	ASC (Non-Distinct Part)												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency	11,611		116		13,095							
82.00													
83.00													
84.00													
90.00	Other Capital Related Costs												
93.00	Hospice	5,800		45		5,316							
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	2,056											
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FamCamp					234		92					
100.03	Vacant Unassigned	32,332											
100.04	Home Ventilator Care												
100.05	Home IV Therapy					1							
100.06													
100.07	CRNA Expenses (To HMO)												
100.08	Residents - NON MD												
100.09	NRCC O/P Meals				7,083								
TOTAL													
		664,199	215,329	12,772	366,950	216,359	0	1,282	4,942	10,000	139,720	139,720	0
COST TO BE ALLOCATED													
		9,549,793	4,021,349	24,348,365	9,495,763	1,599,371	0	13,801,709	20,309,306	41,505,030	8,541,676	4,381,194	0
UNIT COST MULTIPLIER - SCH 8													
		14.377910	18.675372	1906.386197	25.877538	7.392210	0.000000	#####	4109.531853	4150.502988	61.134240	31.356958	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

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)
19.01 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
GENERAL SERVICE COST CENTERS						
1.00	Old Cap Rel Costs-Bldg & Fixtures					
2.00	Old Cap Rel Costs-Movable Equipment					
3.00	New Cap Rel Costs-Bldg & Fixtures					
4.00	New Cap Rel Costs-Movable Equipment					
4.01						
4.02						
4.03						
4.04						
4.05						
4.06						
4.07						
4.08						
5.00	Employee Benefits					
6.01	Non-Patient Telephones					
6.02	Data Processing					
6.03	Purchasing/Receiving					
6.04	Patient Admitting					
6.05	Patient Business Office					
6.06						
6.07						
6.08						
6.00	Administrative and General					
7.00	Maintenance and Repairs					
8.00	Operation of Plant					
9.00	Laundry and Linen Service					
10.00	Housekeeping					
11.00	Dietary					
12.00	Cafeteria					
13.00	Maintenance of Personnel					
14.00	Nursing Administration					
15.00	Central Services & Supply					
16.00	Pharmacy					
17.00	Medical Records and Library					
18.00	Social Service					
19.00	Other General Service Cost Centers					
19.01	Oher KFH Costs					
19.03						
20.00						
21.00	Nursing School					
22.00	Intern & Res Service-Salary & Fringes					
23.00	Intern & Res Other Program					
24.00	Paramedical Ed Program					
INPATIENT ROUTINE COST CENTERS						
25.00	Adults & Pediatrics (Gen Routine)			33,904	33,904	
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Neonatal Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Intensive Care Nursery					
31.00	Subprovider II					
32.00						
33.00	Nursery					
34.00	Medicare Certified Nursing Facility					
35.00	Distinct Part Nursing Facility					
36.00	Adult Subacute Care Unit					
36.01	Subacute Care Unit II					
36.02	Transitional Care Unit					

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

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)
	19.01 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
ANCILLARY COST CENTERS							
37.00					17,971	17,971	
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
42.00							
43.00							
44.00					3,182	3,182	
44.01							
44.03							
47.00							
48.00							
49.00							
50.00					437	437	
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					1,643	1,643	
62.00							
71.00							
82.00							
83.00							
84.00							
90.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.01							
100.03							
100.04							
100.05							
100.06							
100.07							
100.08							
100.09							
TOTAL	0	0	0	0	57,137	57,137	0
COST TO BE ALLOCATED	0	0	0	0	2,245,782	1,717,830	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	39.305213	30.065110	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	23,354,480	0	23,354,480
4.00	New Cap Rel Costs-Movable Equipment	2,445,883	0	2,445,883
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	102,332,352	0	102,332,352
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	141,037,524	0	141,037,524
7.00	Maintenance and Repairs	5,311,256	0	5,311,256
8.00	Operation of Plant	5,740,463	0	5,740,463
9.00	Laundry and Linen Service	2,667,354	0	2,667,354
10.00	Housekeeping	11,300,214	0	11,300,214
11.00	Dietary	5,045,532	0	5,045,532
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	6,803,180	0	6,803,180
15.00	Central Services & Supply	8,168,850	0	8,168,850
16.00	Pharmacy	26,989,691	0	26,989,691
17.00	Medical Records and Library	4,163,400	0	4,163,400
18.00	Social Service	2,209,545	0	2,209,545
19.00	Other General Service Cost Centers		0	0
19.01	Oher KFH Costs		0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes	1,699,813	0	1,699,813
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	99,742,996	0	99,742,996
26.00	Intensive Care Unit	24,810,868	0	24,810,868
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Intensive Care Nursery	18,968,748	0	18,968,748
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	5,650,680	0	5,650,680
34.00	Medicare Certified Nursing Facility		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	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 58,937,395	\$ 0	\$ 58,937,395
38.00	Recovery Room	10,830,843	0	10,830,843
39.00	Delivery Room and Labor Room	14,817,361	0	14,817,361
40.00	Anesthesiology	10,251,203	0	10,251,203
41.00	Radiology - Diagnostic	53,358,853	0	53,358,853
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	3,889,508	0	3,889,508
44.00	Laboratory		0	0
44.01	Laboratory	60,145,777	0	60,145,777
44.03	Cardiac Catch Lab	8,356,018	0	8,356,018
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	7,823,123	0	7,823,123
50.00	Physical Therapy	5,049,405	0	5,049,405
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	1,509,790	0	1,509,790
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	15,781,913	0	15,781,913
55.30	Impl. Dev. Charged To Patient	1,149,796	0	1,149,796
56.00	Drugs Charged to Patients	1,457,000	0	1,457,000
57.00	Renal Dialysis	1,858,598	0	1,858,598
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	Other Clinic Services		0	0
61.00	Emergency	69,745,133	0	69,745,133
62.00	Observation Beds		0	0
71.00	Home Health Agency	19,720,666	0	19,720,666
82.00			0	0
83.00			0	0
84.00			0	0
90.00	Other Capital Related Costs		0	0
93.00	Hospice	8,465,835	0	8,465,835
	SUBTOTAL	\$ 851,591,046	\$ 0	\$ 851,591,046
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen	145	0	145
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FamCamp	408,187	0	408,187
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	3,165	0	3,165
100.05	Home IV Therapy	1,272,194	0	1,272,194
100.06			0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	Residents - NON MD		0	0
100.09	NRCC O/P Meals		0	0
			0	0
100.99	SUBTOTAL	\$ 1,683,691	\$ 0	\$ 1,683,691
101	TOTAL	\$ 853,274,737	\$ 0	\$ 853,274,737

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ											
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01	0												
41.02	0												
42.00 Radiology - Therapeutic	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Laboratory	0												
44.03 Cardiac Catch Lab	0												
47.00 Blood Storing and Processing	0												
48.00 Intravenous Therapy	0												
49.00 Respiratory Therapy	0												
50.00 Physical Therapy	0												
51.00 Occupational Therapy	0												
52.00 Speech Pathology	0												
53.00 Electrocardiology	0												
54.00 Electroencephalography	0												
55.00 Medical Supplies Charged to Patients	0												
55.30 Impl. Dev. Charged To Patient	0												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
62.00 Observation Beds	0												
71.00 Home Health Agency	0												
82.00	0												
83.00	0												
84.00	0												
90.00 Other Capital Related Costs	0												
93.00 Hospice	0												
NONREIMBURSABLE COST CENTERS													
96.00 Gift, Flower, Coffee Shop & Canteen	0												
97.00 Research	0												
98.00 Physicians' Private Office	0												
99.00 Nonpaid Workers	0												
100.00 Non-Certified Home Health	0												
100.01 FamCamp	0												
100.03 Vacant Unassigned	0												
100.04 Home Ventilator Care	0												
100.05 Home IV Therapy	0												
100.06	0												
100.07 CRNA Expenses (To HMO)	0												
100.08 Residents - NON MD	0												
100.09 NRCC O/P Meals	0												
	0												
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments		
KAISER FOUNDATION HOSPITAL - SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1952476665		9		
Report References										As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report												
		Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments							
<u>MEMORANDUM ADJUSTMENT</u>														
1	1	Not Reported					AB 5 and AB 1183 Cost Reduction			\$0	\$919,950	\$919,950		
							The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated in Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245							

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1952476665		9
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												
2	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1,056	262	1,318		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	641	370	1,011		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	435	144	579		
3	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	\$22,012	\$8,012	\$30,024 *		
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	21,038	7,658	28,696 *		
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	21,670	7,887	29,557 *		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	13,133	4,780	17,913 *		
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Charges - Radioisotope	386	141	527		
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Charges - Laboratory - Clinical	15,817	5,757	21,574 *		
	6	D-4		XIX	44.03	2	Medi-Cal Ancillary Charges - Laboratory - Cath Lab	6,441	2,344	8,785		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	8,936	3,252	12,188 *		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	8,693	3,164	11,857 *		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	2,132	776	2,908 *		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	2,132	776	2,908 *		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	229	83	312 *		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	122,619	44,630	167,249 *		
4	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$16,645,480	(\$3,340,390)	\$13,305,090		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	122,619	44,630	167,249 *		
5	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$5,277	\$5,277		
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	3,897	4,045	7,942		
	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	6,807,282	2,188,187	8,995,469		
<p>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 1, 2012 Report Date: June 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>												

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1952476665		9
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>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u>										
6	4A	Not Reported					Medi-Cal Administrative Days	0	28	28
	4A	Not Reported					Medi-Cal Administrative Days Rate	\$0.00	\$351.26	\$351.26
							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 1, 2012 Report Date: June 18, 2012 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542			
7	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Charges - Operating Room	* \$30,024	(\$1,191)	\$28,833
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Charges - Recovery Room	* 28,696	(1,766)	26,930
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Charges - Anesthesiology	* 29,557	(1,345)	28,212
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	* 17,913	(921)	16,992
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Charges - Laboratory - Clinical	* 21,574	(1,175)	20,399
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Charges - Respiratory Therapy	* 12,188	(448)	11,740
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Charges - Electrocardiology	* 11,857	(57)	11,800
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Charges - Medical Supplies Charged to Patients	* 2,908	(108)	2,800
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	* 2,908	(125)	2,783
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Charges - Emergency	* 312	(11)	301
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Charges - Total	* 167,249	(7,147)	160,102
8	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	* \$167,249	(\$7,147)	\$160,102
							To eliminate Medi-Cal Ancillary Charges to agree per provider's records for billed Medi-Cal charges by 25% and 50%, for claims submitted during the 7th through 9th month (RAD Code 475) and 10th through the 12th month (RAD Code 476) after the month of service, respectively. 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2304, 2308, 2404, and 2408 CCR, Title 22, Section 51458.1 W&I Code, 14115			

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI	Adjustments	
KAISER FOUNDATION HOSPITAL - SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1952476665	9	
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>										
9	1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$4,493	\$4,493