

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO
SACRAMENTO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1528138088**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Robert G. Kvick
Audit Supervisor: Blanca Dacanay
Auditor: Richard Hamner**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

April 25, 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 - SOUTH SACRAMENTO
NATIONAL PROVIDER IDENTIFIER (NPI) 1528138088
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 \$5,412, 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 (CONTRACT 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.

Marilou J. Navarro
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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:

Lisa Alder, 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 - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)		
Provider NPI:		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
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: 1528138088		
Reported		\$ 5,179,566
		\$ (8,701)
Audited Cost		\$ 5,170,865
Audited Amount Due Provider (State)	\$ (5,412)	
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)	\$ (5,412)	
9. Total Medi-Cal Cost		\$ 5,170,865

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH 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)		\$ (5,412)	

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1528138088

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Contract Sch 3)	\$ 5,219,715	\$ 5,214,597
2. Excess Reasonable Cost Over Charges (Contract Sch 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. Adjusted Reimbursable Bad Debts (Adj 3)	\$ 3,583	\$ 0
5. Subtotal (Sum of Lines 1 through 4)	\$ 5,223,298	\$ 5,214,597
6. Other Adjustments	\$ (43,732)	\$ (43,732)
7.	\$	\$ 0
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ 5,179,566	\$ 5,170,865
	(To Summary of Findings)	
9. Medi-Cal Overpayments (Adj 4)	\$ 0	\$ (5,412)
10. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0
11. \$	\$	\$ 0
12. \$	\$ 0	\$ 0
13. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (5,412)
	(To Summary of Findings)	

**COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES**

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1528138088

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Contract Sch 3)	\$ <u>5,219,715</u>	\$ <u>5,219,715</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj)	\$ <u>6,429,177</u>	\$ <u>6,429,177</u>
3. Inpatient Ancillary Service Charges (Adj)	\$ <u>66,988</u>	\$ <u>66,988</u>
4. Total Charges - Medi-Cal Inpatient Services	\$ <u>6,496,165</u>	\$ <u>6,496,165</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,276,450</u>	\$ <u>1,276,450</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Contract Sch 1)	

* If charges exceed reasonable cost, no further calculation necessary for this schedule.

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1528138088

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	37,892	37,892
2. Inpatient Days (include private, exclude swing-bed)	37,892	37,892
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	37,892	37,892
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)	794	794

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)	\$ 86,077,308	\$ 86,077,325
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)	\$ 86,077,308	\$ 86,077,325

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges) (Adj)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges) (Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges) (Adj)	\$ 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)	\$ 86,077,308	\$ 86,077,325

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,271.65	\$ 2,271.65
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,803,690	\$ 1,803,690
40. Cost Applicable to Medi-Cal (Contract Sch 4A)	\$ 2,192,469	\$ 2,192,469
41. Cost Applicable to Medi-Cal (Contract Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 3,996,159	\$ 3,996,159

(To Contract Sch 3)

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1528138088

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,446,687	\$ 4,446,685
2. Total Inpatient Days (Adj)	3,588	3,588
3. Average Per Diem Cost	\$ 1,239.32	\$ 1,239.32
4. Medi-Cal Inpatient Days (Adj)	98	98
5. Cost Applicable to Medi-Cal	\$ 121,453	\$ 121,453
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 24,043,502	\$ 24,043,497
7. Total Inpatient Days (Adj)	2,438	2,438
8. Average Per Diem Cost	\$ 9,861.98	\$ 9,861.98
9. Medi-Cal Inpatient Days (Adj)	210	210
10. Cost Applicable to Medi-Cal	\$ 2,071,016	\$ 2,071,016
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)	\$ 5,074,636	\$ 0
17. Total Inpatient Days (Adj)	1,542	1,542
18. Average Per Diem Cost	\$ 3,290.94	\$ 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
OTHER SPECIAL CARE		
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)	\$ 2,192,469	\$ 2,192,469

(To Contract Sch 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1528138088

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 Contract Sch 4)

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

Provider NPI:
1528138088

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj)	AUDITED
37.00	Operating Room	\$ 10,592	\$	\$ 10,592
38.00	Recovery Room	13,016		13,016
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology	11,410		11,410
41.00	Radiology - Diagnostic	8,684		8,684
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope	226		226
44.00	Laboratory			0
44.01	Lab - Clinical	8,328		8,328
46.00	Whole Blood			0
47.00	Blood Storing and Processing			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	6,351		6,351
50.00	Physical Therapy			0
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	6,018		6,018
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	1,102		1,102
55.30	Impl. Dev. Charged to Patient			0
56.00	Drugs Charged to Patients	1,102		1,102
57.00	Renal Dialysis			0
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	159		159
62.00	Observation Beds			0
71.00				0
82.00				0
83.00				0
84.00				0
85.00				0
86.00				0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 66,988	\$ 0	\$ 66,988

(To Contract Sch 5)

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAC

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	2,609,380	0	0	0	0	0	0	0	0	26,371,997	10,384,971
38.00	Recovery Room	0	1,216,568	0	0	0	0	0	0	0	0	6,676,753	2,629,224
39.00	Delivery Room and Labor Room	0	1,878,729	0	0	0	0	0	0	0	0	9,181,647	3,615,621
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	3,628,500	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	24,694,205	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	1,159,452	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01	Lab - Clinical	0	0	0	0	0	0	0	0	0	0	22,241,865	0
46.00	Whole Blood	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	0	678,837	0	0	0	0	0	0	0	0	2,908,082	1,145,167
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,423,918	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	834,902	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	4,819,104	1,897,704
55.30	Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	0	0	460,617	181,385
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	370,060	145,725
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		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	29,446,752	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00		0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	16,169	6,367
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
100.01	FAMCAMP	0	56,394	0	0	0	0	0	0	0	0	336,178	132,383
100.02	Resident - MD	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Vacant Unassigned	0	0	0	0	0	0	0	0	0	0	121,694	47,922
100.04	Home Ventilator	0	0	0	0	0	0	0	0	0	0	0	0
100.05	Home IV Therapy	0	87	0	0	0	0	0	0	0	0	549,232	216,281
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07	CRNA Expense (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08	I&R Non-MD	0	12,481	0	0	0	0	0	0	0	0	30,783	12,122
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		<u>0</u>	<u>33,084,878</u>	<u>0</u>	<u>296,033,643</u>	<u>60,067,166</u>							

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAC

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	682,188	828,577	226,206	1,808,111	0	45,638	0	270,157	7,563,299	0	0	0
38.00 Recovery Room	333,826	405,461	214,032	739,905	0	21,280	0	270,157	54,648	0	0	0
39.00 Delivery Room and Labor Room	440,048	534,477	238,074	1,702,761	0	32,861	0	469,839	874,370	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 Lab - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing 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	32,843	39,891	0	15,925	0	11,874	0	0	0	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	0	0	0	0	0	0	0	0	0
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	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:												
96.00 Gift, Flower, Coffee Shop & Canteen	8,597	10,442	0	4,900	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
100.01 FAMCAMP	0	0	0	0	0	986	0	0	0	0	0	0
100.02 Resident - MD	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	64,706	78,591	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expense (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I&R Non-MD	0	0	0	0	0	216	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	249,692	0	0	0	0	0	0	0
100.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	3,763,561	4,463,364	1,333,746	9,216,959	3,346,008	431,981	0	6,765,675	8,492,317	14,794,340	4,529,385	1,955,021

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAC

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	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	461,395	379,596	0	49,022,135	(840,991)	48,181,144
38.00 Recovery Room	0	0	0	0	0	0	0	0	11,345,285	0	11,345,285
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	17,089,698	0	17,089,698
40.00 Anesthesiology	0	0	0	0	0	0	0	0	3,628,500	0	3,628,500
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	24,694,205	0	24,694,205
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
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,159,452	0	1,159,452
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	22,241,865	0	22,241,865
46.00 Whole Blood	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
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	4,153,782	0	4,153,782
50.00 Physical Therapy	0	0	0	0	0	22,986	18,911	0	1,465,815	(41,897)	1,423,918
51.00 Occupational Therapy	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
53.00 Electrocardiology	0	0	0	0	0	0	0	0	834,902	0	834,902
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	6,716,808	0	6,716,808
55.30 Impl. Dev. Charged to Patient	0	0	0	0	0	0	0	0	642,002	0	642,002
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	515,785	0	515,785
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
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	728,314	599,193	0	30,774,259	(1,327,507)	29,446,752
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0
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
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	46,476	0	46,476
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
100.01 FAMCAMP	0	0	0	0	0	0	0	0	469,546	0	469,546
100.02 Resident - MD	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	312,913	0	312,913
100.04 Home Ventilator	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	765,513	0	765,513
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expense (To HMO)	0	0	0	0	0	0	0	0	0	0	0
100.08 I&R Non-MD	0	0	0	0	0	0	0	0	43,122	0	43,122
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	249,692	0	249,692
100.10	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,333,254</u>	<u>1,096,885</u>	<u>0</u>	<u>296,033,643</u>	<u>(2,430,140)</u>	<u>293,603,503</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES)	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)							
	5.00 (Adj)	6.01 (Adj)	6.02 (Adj)	6.03 (Adj)	6.04 (Adj)	6.05 (Adj)	6.06 (Adj)	6.07 (Adj)	6.08 (Adj)			7.00 (Adj)
ANCILLARY COST CENTERS												
37.00	Operating Room	149,270									26,371,997	36,183
38.00	Recovery Room	69,594									6,676,753	17,706
39.00	Delivery Room and Labor Room	107,473									9,181,647	23,340
40.00	Anesthesiology		(3,628,500)								0	
41.00	Radiology - Diagnostic		(24,694,205)								0	
41.01											0	
41.02											0	
42.00	Radiology - Therapeutic										0	
43.00	Radioisotope		(1,159,452)								0	
44.00	Laboratory										0	
44.01	Lab - Clinical		(22,241,865)								0	
46.00	Whole Blood										0	
47.00	Blood Storing and Processing										0	
48.00	Intravenous Therapy										0	
49.00	Respiratory Therapy	38,833									2,908,082	1,742
50.00	Physical Therapy		(1,423,918)								0	
51.00	Occupational Therapy										0	
52.00	Speech Pathology										0	
53.00	Electrocardiology		(834,902)								0	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										4,819,104	
55.30	Impl. Dev. Charged to Patient										460,617	
56.00	Drugs Charged to Patients										370,060	
57.00	Renal Dialysis										0	
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		(29,446,752)								0	
62.00	Observation Beds										0	
71.00											0	
82.00											0	
83.00											0	
84.00											0	
85.00											0	
86.00											0	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen										16,169	456
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
100.01	FAMCAMP	3,226									336,178	
100.02	Resident - MD										0	
100.03	Vacant Unassigned										121,694	3,432
100.04	Home Ventilator										0	
100.05	Home IV Therapy	5									549,232	
100.06	Non-Certified Hospice										0	
100.07	CRNA Expense (To HMO)										0	
100.08	I&R Non-MD	714									30,783	
100.09	NRCC O/P Meals										0	
100.10											0	
TOTAL	1,892,626	(83,429,594)	0	0	0	0	0	0	0	0	152,536,883	199,618
COST TO BE ALLOCATED	33,084,878	52,301	0	0	0	0	0	0	0	0	60,067,166	3,763,561
UNIT COST MULTIPLIER - SCH 8	17.480938	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.393788	18.853817

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH 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)	
ANCILLARY COST CENTERS													
37.00	Operating Room	36,183	11,074	1,476			23	2,768					
38.00	Recovery Room	17,706	10,478	604			23	20					
39.00	Delivery Room and Labor Room	23,340	11,655	1,390			40	320					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Lab - Clinical												
46.00	Whole Blood												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,742		13		1,867							
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												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop & Canteen	456		4									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.01	FAMCAMP					155							
100.02	Resident - MD												
100.03	Vacant Unassigned	3,432											
100.04	Home Ventilator												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expense (To HMO)												
100.08	I&R Non-MD					34							
100.09	NRCC O/P Meals				10,014								
100.10													
	TOTAL	194,910	65,294	7,524	134,193	67,924	0	576	3,108	10,000	44,162	44,162	0
	COST TO BE ALLOCATED	4,463,364	1,333,746	9,216,959	3,346,008	431,981	0	6,765,675	8,492,317	14,794,340	4,529,385	1,955,021	0
	UNIT COST MULTIPLIER - SCH 8	22.899614	20.426785	1225.007788	24.934292	6.359765	0.000000	#####	2732.405865	1479.434001	102.562941	44.269311	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMEN

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					3,598	3,598	
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 HOSPITAL - SOUTH SACRAMEN

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) (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	Operating Room				13,770	13,770	
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic						
41.01							
41.02							
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
44.01	Lab - Clinical						
46.00	Whole Blood						
47.00	Blood Storing and Processing						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
50.00	Physical Therapy			686	686		
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						
59.00							
59.01							
59.02							
59.03							
60.00	Clinic						
60.01	Other Clinic Services						
61.00	Emergency			21,736	21,736		
62.00	Observation Beds						
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop & Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
100.01	FAMCAMP						
100.02	Resident - MD						
100.03	Vacant Unassigned						
100.04	Home Ventilator						
100.05	Home IV Therapy						
100.06	Non-Certified Hospice						
100.07	CRNA Expense (To HMO)						
100.08	I&R Non-MD						
100.09	NRCC O/P Meals						
100.10							
TOTAL	0	0	0	0	39,790	39,790	0
COST TO BE ALLOCATED	0	0	0	0	1,333,254	1,096,885	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	33.507269	27.566861	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH 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	8,283,017	0	8,283,017
4.00	New Cap Rel Costs-Movable Equipment	793,386	0	793,386
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	33,032,577	0	33,032,577
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	53,796,664	0	53,796,664
7.00	Maintenance and Repairs	2,652,988	0	2,652,988
8.00	Operation of Plant	2,583,649	0	2,583,649
9.00	Laundry and Linen Service	836,309	0	836,309
10.00	Housekeeping	4,132,943	0	4,132,943
11.00	Dietary	1,681,697	0	1,681,697
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,368,065	0	3,368,065
15.00	Central Services & Supply	3,256,951	0	3,256,951
16.00	Pharmacy	9,163,218	0	9,163,218
17.00	Medical Records and Library	1,409,616	0	1,409,616
18.00	Social Service	951,938	0	951,938
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes	956,569	0	956,569
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)	30,622,727	0	30,622,727
26.00	Intensive Care Unit	8,662,148	0	8,662,148
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 Unit	2,158,628	0	2,158,628
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery	2,151,374	0	2,151,374
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 - SOUTH SACRAMENTO

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 22,220,261	\$ 0	\$ 22,220,261
38.00	Recovery Room	4,805,879	0	4,805,879
39.00	Delivery Room and Labor Room	6,446,262	0	6,446,262
40.00	Anesthesiology	3,628,500	0	3,628,500
41.00	Radiology - Diagnostic	24,694,205	0	24,694,205
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	1,159,452	0	1,159,452
44.00	Laboratory		0	0
44.01	Lab - Clinical	22,241,865	0	22,241,865
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	2,140,171	0	2,140,171
50.00	Physical Therapy	1,423,918	0	1,423,918
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	834,902	0	834,902
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	4,819,104	0	4,819,104
55.30	Impl. Dev. Charged to Patient	460,617	0	460,617
56.00	Drugs Charged to Patients	370,060	0	370,060
57.00	Renal Dialysis		0	0
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	29,446,752	0	29,446,752
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 295,186,412	\$ 0	\$ 295,186,412
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.01	FAMCAMP	279,784	0	279,784
100.02	Resident - MD		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator		0	0
100.05	Home IV Therapy	549,145	0	549,145
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expense (To HMO)		0	0
100.08	I&R Non-MD	18,302	0	18,302
100.09	NRCC O/P Meals		0	0
100.10			0	0
100.99	SUBTOTAL	\$ 847,231	\$ 0	\$ 847,231
101	TOTAL	\$ 296,033,643	\$ 0	\$ 296,033,643

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO

DECEMBER 31, 2010

TOTAL ADJ (Page 1 & 2)	AUDIT ADJ												
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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	Lab - Clinical	0												
46.00	Whole Blood	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												
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	0												
62.00	Observation Beds	0												
71.00		0												
82.00		0												
83.00		0												
84.00		0												
85.00		0												
86.00		0												

NONREIMBURSABLE COST CENTERS

96.00	Gift, Flower, Coffee Shop & Canteen	0												
97.00	Research	0												
98.00	Physicians' Private Office	0												
99.00	Nonpaid Workers	0												
100.01	FAMCAMP	0												
100.02	Resident - MD	0												
100.03	Vacant Unassigned	0												
100.04	Home Ventilator	0												
100.05	Home IV Therapy	0												
100.06	Non-Certified Hospice	0												
100.07	CRNA Expense (To HMO)	0												
100.08	I&R Non-MD	0												
100.09	NRCC O/P Meals	0												
100.10		0												

101.00	TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0	0
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(To Sch 10)

Provider Name							Fiscal Period		Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1528138088		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
1							<p>The provider reported \$5,118 on the cost report worksheet S-3, Part III, Line 38 as Reimbursable Bad Debt. The amount however, is not included in the calculation for cost of covered services. The provider identified that this amount was missclassified and should have been reported as coinsurance. Therefore, Audits will reclassify the amount accordingly on adjustment 2.</p>				

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1528138088		4
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>RECLASSIFICATION OF REPORTED COSTS</u>												
2	3	E-3	III	V	36.00	1	Coinsurance		\$0	\$5,118	\$5,118	
	3	E-3	III	V	38.00	1	Reimbursable Bad Debts		5,118	(5,118)	0	
							To reclassify reimbursable bad debts expense to the appropriate cost center.					
							42 CFR 413.20 and 413.24					
							CMS Pub. 15-1, Sections 2300, 2302.4, 2302.8, and 2304					

Provider Name							Fiscal Period		Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1528138088		4
Report References							Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO REPORTED COSTS</u>											
3	1	E-3	III	V	38.03	1	Adjusted Reimbursable Bad Debts To eliminate bad debt expense that is not recognized under the Medi-Cal program. 42 CFR 413.89(b)(1) and 413.178 / CMS Pub. 15-1, Section 300	\$3,583	(\$3,583)	\$0	

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SOUTH SACRAMENTO							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1528138088		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
4	1	Not Reported					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, 2304.1, and 2409 CCR, Title 22, Sections 50786 and 51458.1 W&I Code 14124.2 (b)	\$0	\$5,412	\$5,412