

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**KAISER FOUNDATION HOSPITALS – RIVERSIDE  
RIVERSIDE, CALIFORNIA  
PROVIDER NUMBER: HSP30686F  
NATIONAL PROVIDER IDENTIFIER: 1306991211**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Felipe Avila  
Auditor: Huyen Stefan**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: February 12, 2013

Jane C. Moore  
Senior Manager Finance, National Medicare Finance  
Kaiser Foundation Hospitals  
393 East Walnut St., 4<sup>th</sup> Floor  
Pasadena, CA 91188

In the Matter of:

KAISER FOUNDATION HOSPITALS – RIVERSIDE  
PROVIDER NUMBER: HSP30686F  
NATIONAL PROVIDER IDENTIFIER: 1306991211  
FISCAL PERIOD ENDED DECEMBER 31, 2008  
CASE NUMBER HA12-1208-917D-JC

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated November 29, 2012, the following revisions are made to the audited Medi-Cal audit report dated January 13, 2012.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>	
Audited Amount Due Provider (State)	\$ (1,698,781)
Revision	<u>107,679</u>
Revised Amount Due Provider (State)	\$ <u>(1,591,102)</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

***(Original signed by Margaret Varho)***

Margaret A. Varho, Chief  
Audits Section—Santa Ana  
Financial Audits Branch

Enclosure  
Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITALS - RIVERSIDE**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. HSP30686F</b> Audited	\$ (1,698,781)	
Net Change	\$ 107,679	
Revised Amount Due Provider (State)	\$ (1,591,102)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b> Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement                      Due Provider (State) - (Lines 1 through 7)</b>	\$ (1,591,102)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITALS - RIVERSIDE**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1) Provider No.</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1) Provider No.</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1) Provider No.</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (1,591,102)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
HSP30686F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 552,192	\$ 688,766
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. <span style="float: right;">\$</span>	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 552,192	\$ 688,766
6. Interim Payments (Rev )	\$ (2,181,787)	\$ (2,181,787)
7. Balance Due Provider (State)	\$ (1,629,595)	\$ (1,493,021)
8. Duplicate Payments (Rev )	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Rev 1)	\$ (59,646)	\$ (88,353)
10. Reduction for Late Billing (Rev 4)	\$ (9,540)	\$ (9,728)
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (1,698,781)	\$ (1,591,102)
	(To Summary of Findings)	

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

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
December 31, 2008

Provider No.  
HSP30686F

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>22,782</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>65,571</u>
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</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>88,353</u></u> (To Schedule 1, Line 9)

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

## AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
December 31, 2008

Provider No.  
HSP30686F

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>698,305</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>698,305</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>282</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,476.26</u></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)	<u>92</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u>227,816</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u><u>22,782</u></u> (To Schedule A, Line 1)

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

## AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
December 31, 2008

Provider No.  
HSP30686F

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>698,305</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>698,305</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>282</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,476.26</u></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)	<u>92</u>
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u>227,816</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u><u>22,782</u></u> (To Schedule A, Line 1)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDEFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
HSP30686F

AUDITED

REVISED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 561,731 \$ 698,305

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev ) \$ 4,350,113 \$ 4,350,1133. Inpatient Ancillary Service Charges (Rev ) \$ 14,670 \$ 17,6454. Total Charges - Medi-Cal Inpatient Services \$ 4,364,783 \$ 4,367,7585. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 3,803,052 \$ 3,669,4536. 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 - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider No.  
HSP30686F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 251,332	\$ 360,046
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 310,399	\$ 338,259
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)	\$ 561,731	\$ 698,305
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 561,731	\$ 698,305 (To Schedule 2)
9. Coinsurance (Rev )	\$ (3,580)	\$ (3,580)
10. Patient and Third Party Liability (Rev )	\$ (5,959)	\$ (5,959)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 552,192	\$ 688,766 (To Schedule 1)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDEFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
HSP30686F

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 2)	48,122	43,700
2. Inpatient Days (include private, exclude swing-bed)	48,122	43,700
3. Private Room Days (exclude swing-bed private room) (Rev 2)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev )	48,122	43,700
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	242	242

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 56,377,589	\$ 55,572,672
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)	\$ 56,377,589	\$ 55,572,672

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 56,377,589	\$ 55,572,672

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,171.56	\$ 1,271.69
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 283,518	\$ 307,749
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 26,881	\$ 30,510
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 310,399	\$ 338,259

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDEFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
HSP30686F

	AUDITED	REVISED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,593,316	\$ 3,585,668
2. Total Inpatient Days (Rev 2)	5,347	4,701
3. Average Per Diem Cost	\$ 672.02	\$ 762.75
4. Medi-Cal Inpatient Days (Rev )	40	40
5. Cost Applicable to Medi-Cal	\$ 26,881	\$ 30,510
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 13,971,163	\$ 13,920,108
7. Total Inpatient Days (Rev 2)	6,284	7,349
8. Average Per Diem Cost	\$ 2,223.29	\$ 1,894.15
9. Medi-Cal Inpatient Days (Rev )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 6,890,549	\$ 6,790,665
17. Total Inpatient Days (Rev )	4,398	4,398
18. Average Per Diem Cost	\$ 1,566.75	\$ 1,544.03
19. Medi-Cal Inpatient Days (Rev )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Rev )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Rev )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Rev )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev )	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)	\$ 26,881	\$ 30,510
	(To Schedule 4)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDEFiscal Period Ended:  
DECEMBER 31, 2008Provider No.  
HSP30686F

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Rev )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev )	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 - RIVERSIDI

Fiscal Period Ended:  
DECEMBER 31, 2008

	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	ADMIN- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	0	1,436,885	0	0	0	0	0	0	0	0	21,863,368	4,688,455
38.00	Recovery Room	0	421,431	0	0	0	0	0	0	0	0	2,622,307	562,336
39.00	Delivery Room and Labor Room	0	1,360,081	0	0	0	0	0	0	0	0	9,081,870	1,947,547
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,108,689	881,081
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	22,299,062	4,781,887
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
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	1,033,242	221,572
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	20,441,973	4,383,646
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	1,850,283	396,781
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	812,399	174,214
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	4,583,054	982,806
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	856,111	183,587
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	67,820	14,544
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	144,687	31,027
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	83,789	17,968
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,785,619	597,358
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	8,250,806	1,769,331
57.00	Renal Dialysis	0	280,661	0	0	0	0	0	0	0	0	3,179,084	681,734
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	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	19,228,492	4,123,423
70.00	I & R Services - Not approved program	0	0	0	0	0	0	0	0	0	0	4,891	1,049
71.00	Home Health Agency	0	920,053	0	0	0	0	0	0	0	0	6,703,143	1,437,445
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	69,887	14,987
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	NRCC - OP Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC - SCPMG	0	0	0	0	0	0	0	0	0	0	2,374,800	509,260
100.10	NRCC - Entity 01 Other	0	0	0	0	0	0	0	0	0	0	112,423	24,108
100.11	NRCC - Vacant Space	0	0	0	0	0	0	0	0	0	0	66,478	14,256
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	0	0	106,276	22,790
100.13	NRCC - Research	0	0	0	0	0	0	0	0	0	0	2,397	514
100.14	Outside Rental / Real Estate	0	0	0	0	0	0	0	0	0	0	2,951	633
100.15	NRCC - MD Sleep	0	0	0	0	0	0	0	0	0	0	1,598	343
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>		<b>0</b>	<b>19,511,457</b>	<b>0</b>	<b>274,314,018</b>	<b>48,437,689</b>							



Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDI

Fiscal Period Ended:  
DECEMBER 31, 2008

	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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	39,673	1,145,506	51,416	515,561	0	42,137	0	595,700	802,520	0	469,002	187,249
38.00	Recovery Room	3,402	98,213	10,809	116,217	0	12,358	0	213,473	499	0	475,647	189,902
39.00	Delivery Room and Labor Room	15,660	452,144	40,477	558,998	0	39,884	0	647,265	7,491	0	7,091	2,831
40.00	Anesthesiology	4,554	131,484	2,799	41,333	0	0	0	0	0	0	461,065	184,080
41.00	Radiology - Diagnostic	34,162	986,375	85,168	476,121	0	0	0	0	0	0	1,157,133	461,985
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
42.01	Nuclear Medicine	4,054	117,040	2,784	94,972	0	0	0	0	0	0	27,648	11,039
44.00	Laboratory	24,980	721,258	28	51,640	0	0	0	0	0	0	1,407,016	561,751
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	2,329	930
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	339,585	100,036	25,068	10,009
49.00	Respiratory Therapy	0	0	2	0	0	0	0	0	0	0	442,698	176,747
50.00	Physical Therapy	18,813	543,190	11,823	314,995	0	0	0	0	0	0	6,696	2,673
51.00	Occupational Therapy	4,309	124,427	161	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	299	8,628	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	6,506	187,853	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	3,810,846	0	25,068	10,009
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	4,901,782	25,068	10,009
57.00	Renal Dialysis	625	18,055	0	0	0	8,230	0	151,235	0	0	12,278	4,902
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	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	22,948	662,600	64,191	815,516	0	0	0	0	0	0	16,064	6,414
70.00	I & R Services - Not approved program	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	6,590	190,279	0	0	0	26,980	0	102,927	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	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTER:</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	489	14,113	0	6,836	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	NRCC - OP Meals	0	0	0	0	22,993	0	0	0	0	0	0	0
100.09	NRCC - SCPMG	184,401	5,324,286	0	0	0	0	0	0	0	0	0	0
100.10	NRCC - Entity 01 Other	8,730	252,052	0	0	0	0	0	0	0	0	0	0
100.11	NRCC - Vacant Space	5,162	149,042	0	0	0	0	0	0	0	0	0	0
100.12	O/P Pharmacy	8,252	238,269	0	0	0	0	0	0	0	0	0	0
100.13	NRCC - Research	186	5,375	0	0	0	0	0	0	0	0	0	0
100.14	Outside Rental / Real Estate	229	6,616	0	0	0	0	0	0	0	0	0	0
100.15	NRCC - MD Sleep	124	3,583	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
0.00		0	0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>816,917</b>	<b>15,465,667</b>	<b>560,122</b>	<b>6,866,367</b>	<b>2,579,523</b>	<b>452,593</b>	<b>0</b>	<b>6,876,284</b>	<b>4,993,402</b>	<b>5,001,819</b>	<b>4,584,940</b>	<b>1,830,538</b>



Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDI

Fiscal Period Ended:  
DECEMBER 31, 2008

	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 STEP-DOWN ADJUSTMENT (Adj 2) 26.00	TOTAL COST 27.00
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	0	0	0	0	0	0	0	0	30,400,587		30,400,587
38.00	Recovery Room	0	0	0	0	0	0	0	0	4,305,164		4,305,164
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	12,801,257		12,801,257
40.00	Anesthesiology	0	0	0	0	0	0	0	0	5,815,084		5,815,084
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	30,281,894		30,281,894
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
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	1,512,350		1,512,350
44.00	Laboratory	0	0	0	0	0	0	0	0	27,592,292		27,592,292
44.01	Pathological Lab	0	0	0	0	0	0	0	0	0		0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00	Blood Storing and Processing	0	0	0	0	0	0	0	0	2,250,322		2,250,322
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	1,461,311		1,461,311
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	6,185,307		6,185,307
50.00	Physical Therapy	0	0	0	0	0	0	0	0	1,937,888		1,937,888
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	211,261		211,261
52.00	Speech Pathology	0	0	0	0	0	0	0	0	184,641		184,641
53.00	Electrocardiology	0	0	0	0	0	0	0	0	296,116		296,116
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	7,228,900		7,228,900
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	14,956,996		14,956,996
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	4,056,144		4,056,144
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	Acupuncture	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	0	0	0	24,939,648		24,939,648
70.00	I & R Services - Not approved program	0	0	0	0	0	0	0	0	5,940		5,940
71.00	Home Health Agency	0	0	0	0	0	0	0	0	8,467,364		8,467,364
82.00		0	0	0	0	0	0	0	0	0		0
83.00		0	0	0	0	0	0	0	0	0		0
84.00		0	0	0	0	0	0	0	0	0		0
85.00		0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTER:</b>												
96.00	Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	106,312		106,312
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	NRCC - OP Meals	0	0	0	0	0	0	0	0	22,993		22,993
100.09	NRCC - SCPMG	0	0	0	0	0	0	0	0	8,392,747		8,392,747
100.10	NRCC - Entity 01 Other	0	0	0	0	0	0	0	0	397,312		397,312
100.11	NRCC - Vacant Space	0	0	0	0	0	0	0	0	234,937		234,937
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	375,587		375,587
100.13	NRCC - Research	0	0	0	0	0	0	0	0	8,473		8,473
100.14	Outside Rental / Real Estate	0	0	0	0	0	0	0	0	10,428		10,428
100.15	NRCC - MD Sleep	0	0	0	0	0	0	0	0	5,649		5,649
0.00		0	0	0	0	0	0	0	0	0		0
0.00		0	0	0	0	0	0	0	0	0		0
	<b>TOTAL</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,317,163</u>	<u>667,825</u>	<u>0</u>	<u>274,314,018</u>	<u>0</u>	<u>274,314,018</u>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

	EMP BENE (GROSS SALARIES)	STAT 6.01 (Rev ) (Rev )	STAT 6.02 (Rev ) (Rev )	STAT 6.03 (Rev ) (Rev )	STAT 6.04 (Rev ) (Rev )	STAT 6.05 (Rev ) (Rev )	STAT 6.06 (Rev ) (Rev )	STAT 6.07 (Rev ) (Rev )	STAT 6.08 (Rev ) (Rev )	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Rev ) (Rev )
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	6,997,104								21,863,368	41,557
38.00	Recovery Room	2,052,213								2,622,307	3,563
39.00	Delivery Room and Labor Room	6,623,097								9,081,870	16,403
40.00	Anesthesiology									4,108,689	4,770
41.00	Radiology - Diagnostic									22,299,062	35,784
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
42.01	Nuclear Medicine									1,033,242	4,246
44.00	Laboratory									20,441,973	26,166
44.01	Pathological Lab									0	
46.00	Whole Blood									0	
47.00	Blood Storing and Processing									1,850,283	
48.00	Intravenous Therapy									812,399	
49.00	Respiratory Therapy									4,583,054	
50.00	Physical Therapy									856,111	19,706
51.00	Occupational Therapy									67,820	4,514
52.00	Speech Pathology									144,687	313
53.00	Electrocardiology									83,789	6,815
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									2,785,619	
56.00	Drugs Charged to Patients									8,250,806	
57.00	Renal Dialysis	1,366,715								3,179,084	655
58.00	ASC (Non-Distinct Part)									0	
59.00	Acupuncture									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									19,228,492	24,038
70.00	I & R Services - Not approved program									4,891	
71.00	Home Health Agency	4,480,321								6,703,143	6,903
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice									0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop & Canteen									69,887	512
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	NRCC - OP Meals									0	
100.09	NRCC - SCPMG									2,374,800	193,156
100.10	NRCC - Entity 01 Other									112,423	9,144
100.11	NRCC - Vacant Space									66,478	5,407
100.12	O/P Pharmacy									106,276	8,644
100.13	NRCC - Research									2,397	195
100.14	Outside Rental / Real Estate									2,951	240
100.15	NRCC - MD Sleep									1,598	130
0.00										0	
0.00										0	
TOTAL	95,013,629	0	0	0	0	0	0	0	0	225,876,329	855,702
COST TO BE ALLOCATED	19,511,457	0	0	0	0	0	0	0	0	48,437,689	816,917
UNIT COST MULTIPLIER - SCH 8	0.205354	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.214443	0.954675



Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA (GROSS SALARIES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (GROSS CHARGES)	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	
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	41,557	152,236	4,902	6,997,104		114,866	1,607		1,150,895	1,150,895		
38.00	Recovery Room	3,563	32,004	1,105	2,052,213		41,163	1		1,167,202	1,167,202		
39.00	Delivery Room and Labor Room	16,403	119,849	5,315	6,623,097		124,809	15		17,400	17,400		
40.00	Anesthesiology	4,770	8,287	393						1,131,418	1,131,418		
41.00	Radiology - Diagnostic	35,784	252,172	4,527						2,839,517	2,839,517		
41.01													
41.02													
42.00	Radiology - Therapeutic												
42.01	Nuclear Medicine	4,246	8,242	903						67,847	67,847		
44.00	Laboratory	26,166	83	491						3,452,711	3,452,711		
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing and Processing									5,714	5,714		
48.00	Intravenous Therapy							680	200	61,516	61,516		
49.00	Respiratory Therapy		6							1,086,347	1,086,347		
50.00	Physical Therapy	19,706	35,006	2,995						16,432	16,432		
51.00	Occupational Therapy	4,514	476										
52.00	Speech Pathology		313										
53.00	Electrocardiology	6,815											
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							7,631		61,516	61,516		
56.00	Drugs Charged to Patients								9,800	61,516	61,516		
57.00	Renal Dialysis	655			1,366,715		29,162			30,130	30,130		
58.00	ASC (Non-Distinct Part)												
59.00	Acupuncture												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	24,038	190,061	7,754						39,420	39,420		
70.00	I & R Services - Not approved program												
71.00	Home Health Agency	6,903			4,480,321		19,847						
82.00													
83.00													
84.00													
85.00													
93.00	Hospice												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	512		65									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	NRCC - OP Meals				1,525								
100.09	NRCC - SCPMG	193,156											
100.10	NRCC - Entity 01 Other	9,144											
100.11	NRCC - Vacant Space	5,407											
100.12	O/P Pharmacy	8,644											
100.13	NRCC - Research	195											
100.14	Outside Rental / Real Estate	240											
100.15	NRCC - MD Sleep	130											
0.00													
0.00													
	TOTAL	561,068	1,658,454	65,286	171,089	75,156,629	0	1,325,921	9,999	10,000	11,251,097	11,251,097	0
	COST TO BE ALLOCATED	15,465,667	560,122	6,866,367	2,579,523	452,593	0	6,876,284	4,993,402	5,001,819	4,584,940	1,830,538	0
	UNIT COST MULTIPLIER - SCH 8	27.564693	0.337737	105.173649	15.077083	0.006022	0.000000	5.186044	499.390175	500.181854	0.407510	0.162699	0.000000

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

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	19.03	20.00	21.00	22.00	23.00	24.00
(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
<b>GENERAL SERVICE COST CENTERS</b>						
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						
19.01	Other 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					
<b>INPATIENT ROUTINE COST CENTERS</b>						
25.00	Adults & Pediatrics (Gen Routine)			38,667	37,667	
26.00	Intensive Care Unit					
27.00	Coronary Care Unit					
28.00	Burn Intensive Care Unit					
29.00	Surgical Intensive Care					
30.00	Detoxification Intensive Care Unit					
30.01	Neo-Natal Intensive Care Unit					
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 HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

	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	19.03	20.00	21.00	22.00	23.00	24.00
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )	(Rev )
<b>ANCILLARY COST CENTERS</b>							
37.00	Operating Room						
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						
42.01	Nuclear Medicine						
44.00	Laboratory						
44.01	Pathological Lab						
46.00	Whole Blood						
47.00	Blood Storing and Processing						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
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						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
58.00	ASC (Non-Distinct Part)						
59.00	Acupuncture						
59.01							
59.02							
59.03							
60.00	Clinic						
60.01	Other Clinic Services						
61.00	Emergency						
70.00	I & R Services - Not approved program						
71.00	Home Health Agency						
82.00							
83.00							
84.00							
85.00							
93.00	Hospice						
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00	Gift, Flower, Coffee Shop & Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
100.00	NRCC - OP Meals						
100.09	NRCC - SCPMG						
100.10	NRCC - Entity 01 Other						
100.11	NRCC - Vacant Space						
100.12	O/P Pharmacy						
100.13	NRCC - Research						
100.14	Outside Rental / Real Estate						
100.15	NRCC - MD Sleep						
0.00							
0.00							
TOTAL	0	0	0	0	38,667	37,667	0
COST TO BE ALLOCATED	0	0	0	0	1,317,163	667,825	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	34.064272	17.729707	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment	0	0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	10,741,102	0	10,741,102
4.00	New Cap Rel Costs-Movable Equipment	5,892,094	(2,908,910)	2,983,184
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	19,500,773	0	19,500,773
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	44,509,020	0	44,509,020
7.00	Maintenance and Repairs	483,522	0	483,522
8.00	Operation of Plant	8,232,639	0	8,232,639
9.00	Laundry and Linen Service	339,318	0	339,318
10.00	Housekeeping	4,672,307	0	4,672,307
11.00	Dietary	1,367,695	0	1,367,695
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	4,580,368	0	4,580,368
15.00	Central Services & Supply	2,505,575	0	2,505,575
16.00	Pharmacy	3,234,863	0	3,234,863
17.00	Medical Records and Library	3,410,827	(474,836)	2,935,991
18.00	Social Service	1,460,186	0	1,460,186
19.00		0	0	0
19.01	Other KFH Costs	0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	885,505	0	885,505
23.00	Intern & Res Other Program	549,902	0	549,902
24.00	Paramedical Ed Program	0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults & Pediatrics (Gen Routine)	27,945,183	0	27,945,183
26.00	Intensive Care Unit	8,172,027	0	8,172,027
27.00	Coronary Care Unit	0	0	0
28.00	Burn Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Detoxification Intensive Care Unit	0	0	0
30.01	Neo-Natal Intensive Care Unit	4,083,114	0	4,083,114
32.00		0	0	0
33.00	Nursery	2,293,489	0	2,293,489
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITALS - RIVERSIDE

Fiscal Period Ended:  
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 19,651,189	\$ 0	\$ 19,651,189
38.00	Recovery Room	2,126,693	0	2,126,693
39.00	Delivery Room and Labor Room	7,432,115	0	7,432,115
40.00	Anesthesiology	4,050,043	0	4,050,043
41.00	Radiology - Diagnostic	21,859,108	0	21,859,108
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
42.01	Nuclear Medicine	981,039	0	981,039
44.00	Laboratory	20,120,269	0	20,120,269
44.01	Pathological Lab	0	0	0
46.00	Whole Blood	0	0	0
47.00	Blood Storing and Processing	1,849,329	0	1,849,329
48.00	Intravenous Therapy	812,399	0	812,399
49.00	Respiratory Therapy	4,583,054	0	4,583,054
50.00	Physical Therapy	613,831	0	613,831
51.00	Occupational Therapy	12,322	0	12,322
52.00	Speech Pathology	140,839	0	140,839
53.00	Electrocardiology	0	0	0
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	2,785,619	0	2,785,619
56.00	Drugs Charged to Patients	8,250,806	0	8,250,806
57.00	Renal Dialysis	2,874,838	0	2,874,838
58.00	ASC (Non-Distinct Part)	0	0	0
59.00	Acupuncture	0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01	Other Clinic Services	0	0	0
61.00	Emergency	18,932,951	0	18,932,951
70.00	I & R Services - Not approved program	0	0	0
71.00	Home Health Agency	7,595,255	(1,897,036)	5,698,219
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
93.00	Hospice	0	0	0
	<b>SUBTOTAL</b>	\$ 279,531,208	\$ (5,280,782)	\$ 274,250,426
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen	63,592	0	63,592
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
100.00	NRCC - OP Meals	0	0	0
100.09	NRCC - SCPMG	0	0	0
100.10	NRCC - Entity 01 Other	0	0	0
100.11	NRCC - Vacant Space	0	0	0
100.12	O/P Pharmacy	0	0	0
100.13	NRCC - Research	0	0	0
100.14	Outside Rental / Real Estate	0	0	0
100.15	NRCC - MD Sleep	0	0	0
		0	0	0
		0	0	0
100.99	<b>SUBTOTAL</b>	\$ 63,592	\$ 0	\$ 63,592
101	<b>TOTAL</b>	\$ 279,594,800	\$ (5,280,782)	\$ 274,314,018

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITALS - RIVERSIDE

DECEMBER 31, 2008

	TOTAL REV (Page 1 & 2)	AUDIT REV 5	AUDIT REV										
<b>ANCILLARY COST CENTERS</b>													
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												
42.01 Nuclear Medicine	0												
44.00 Laboratory	0												
44.01 Pathological Lab	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												
56.00 Drugs Charged to Patients	0												
57.00 Renal Dialysis	0												
58.00 ASC (Non-Distinct Part)	0												
59.00 Acupuncture	0												
59.01	0												
59.02	0												
59.03	0												
60.00 Clinic	0												
60.01 Other Clinic Services	0												
61.00 Emergency	0												
70.00 I & R Services - Not approved program	0												
71.00 Home Health Agency	(1,897,036)	(1,897,036)											
82.00	0												
83.00	0												
84.00	0												
85.00	0												
93.00 Hospice	0												
<b>NONREIMBURSABLE COST CENTERS</b>													
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 NRCC - OP Meals	0												
100.09 NRCC - SCPMG	0												
100.10 NRCC - Entity 01 Other	0												
100.11 NRCC - Vacant Space	0												
100.12 O/P Pharmacy	0												
100.13 NRCC - Research	0												
100.14 Outside Rental / Real Estate	0												
100.15 NRCC - MD Sleep	0												
0.00	0												
0.00	0												
101.00 TOTAL	<u>(\$5,280,782)</u>	<u>(5,280,782)</u>	<u>0</u>										

(To Sch 10)





Provider Name							Fiscal Period		Provider Number		Revisions	
KAISER FOUNDATION HOSPITALS - RIVERSIDE							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		HSP30686F		5	
Report References												
Rev. No.	Revised Report	Audit Report					Explanation of Audit Revisions			As Audited	Increase (Decrease)	As Revised
		Schedule	Part	Title	Line	Col.						
<u>MEMORANDUM REVISION</u>												
1	1	1				9.00	The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9.					

Provider Name							Fiscal Period	Provider Number		Revisions
KAISER FOUNDATION HOSPITALS - RIVERSIDE							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	HSP30686F		5
Report References							Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
Rev. No.	Revised Report	Audit Report								
		Schedule	Part	Title	Line	Col.				
2	4	4			1,2,3	Total Inpatient Days - Adults and Pediatrics	48,122	(4,422)	43,700	
	4A	4A			7.00	Total Inpatient Days - Nursery	5,347	(646)	4,701	
	4A	4A			17.00	Total Inpatient Days - Intensive Care Unit	6,284	1,065	7,349	
APPEAL FINDING ISSUE 1 - ADJUSTMENT 4 CASE NUMBER: HA12-1208-917D-JC										
3	6	6			37.00	Medi-Cal Ancillary Units of Service - Operating Room	1,885	745	2,630	
	6	6			38.00	Medi-Cal Ancillary Units of Service - Recovery Room	2,533	169	2,702	
	6	6			39.00	Medi-Cal Ancillary Units of Service - Delivery Room and Labor Room	70	6	76	
	6	6			40.00	Medi-Cal Ancillary Units of Service - Anesthesiology	2,333	156	2,489	
	6	6			41.00	Medi-Cal Ancillary Units of Service - Radiology - Diagnostic	885	137	1,022	
	6	6			42.01	Medi-Cal Ancillary Units of Service - Nuclear Medicine	35	2	37	
	6	6			44.00	Medi-Cal Ancillary Units of Service - Laboratory	2,583	214	2,797	
	6	6			47.00	Medi-Cal Ancillary Units of Service - Blood Storing and Processing	23	2	25	
	6	6			48.00	Medi-Cal Ancillary Units of Service - Intravenous Therapy	261	21	282	
	6	6			49.00	Medi-Cal Ancillary Units of Service - Respiratory Therapy	3,840	1,070	4,910	
	6	6			50.00	Medi-Cal Ancillary Units of Service - Physical Therapy	71	5	76	
	6	6			55.00	Medi-Cal Ancillary Units of Service - Medical Supplies Charged to Patients	2	279	281	
	6	6			56.00	Medi-Cal Ancillary Units of Service - Drugs Charged to Patients	115	167	282	
	6	6			61.00	Medi-Cal Ancillary Units of Service - Emergency	34	2	36	
	6	6				Medi-Cal Ancillary Units of Service - Total	14,670	2,975	17,645	
APPEAL FINDING ISSUE 2 - ADJUSTMENT 6 CASE NUMBER: HA12-1208-917D-JC										
4	1	1			10.00	Reduction for Late Billing	(\$9,540)	(\$188)	(\$9,728)	
APPEAL FINDING ISSUE 3 - ADJUSTMENT 10 CASE NUMBER: HA12-1208-917D-JC										

Provider Name							Fiscal Period	Provider Number		Revisions
KAISER FOUNDATION HOSPITALS - RIVERSIDE							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	HSP30686F		5
Report References							Explanation of Audit Revisions	As Audited	Increase (Decrease)	As Revised
Rev. No.	Revised Report	Audit Report								
		Schedule	Part	Title	Line	Col.				
5	10	10			4.00	New Capital Related Costs - Movable Equipment	\$5,892,094	(\$2,908,910)	\$2,983,184	
	10	10			17.00	Medical Records and Library	3,410,827	(474,836)	2,935,991	
	10	10			71.00	Home Health Agency	7,595,255	(1,897,036)	5,698,219	
APPEAL FINDING ISSUE 4 CASE NUMBER: HA12-1208-917D-JC										