

**REPORT  
ON THE  
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – ANTIOCH  
ANTIOCH, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1851417547**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2009**

**Audits Section - Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: George Kaczmarek  
Auditor: Edmund Yee**



TOBY DOUGLAS  
*Director*

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



EDMUND G. BROWN, JR  
*Governor*

May 16, 2013

RoseMary Lee  
Finance Director, Hospital Reimbursement  
National Medicare Finance  
Kaiser Foundation Health Plan, Inc. & Hospital  
Walnut Center  
393 East Walnut Street  
Pasadena, CA 91188

KAISER FOUNDATION HOSPITAL – ANTIOCH  
NATIONAL PROVIDER IDENTIFIER (NPI) 1851417547  
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$31,685 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal AB 5 and AB 1183 Reductions (SCHEULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. 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:

John Melton, Chief  
Office of Administrative Appeals and Hearings  
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  
P.O. Box 997413  
Sacramento, CA 95899-7413

**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 95814-5005  
(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—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
KAISER FOUNDATION HOSPITAL - ANTIOCH

**Fiscal Period Ended:**  
DECEMBER 31, 2009

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1851417547</b>	Reported	\$ 0	
	Net Change	\$ (31,685)	
	Audited Amount Due Provider (State)	\$ (31,685)	
	<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>			
Reported	\$ 0		
Net Change	\$ 0		
Audited Amount Due Provider (State)	\$ 0		
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
	<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>			
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>			
Reported		\$ 0.00	
Net Change		\$ 0.00	
Audited Cost Per Day		\$ 0.00	
Audited Amount Due Provider (State)	\$ 0		
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (31,685)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - ANTIOCH**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (31,685)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1851417547

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 2,592	\$ 107,684
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)	\$ 2,592	\$ 107,684
6. Interim Payments (Adj 6)	\$ (2,592)	\$ (128,601)
7. Balance Due Provider (State)	\$ 0	\$ (20,917)
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (10,768)
10. <span style="float: right;">\$ \$</span>	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (31,685)

(To Summary of Findings)

STATE OF CALIFORNIA

SCHEDULE A  
PROGRAM: NONCONTRACT

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

Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1851417547

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>10,768</u>
4. 10% Reduction to HFPA's < 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>10,768</u></u> (To Schedule 1, Line 9)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT**  
**AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - ANTIOCH**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

**Provider NPI:**  
**1851417547**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>107,684</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	\$ <u>3,247.38</u>
3. Medi-Cal Nursery Days (Code 171)	<u>0</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	\$ <u><u>0</u></u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	\$ <u>0</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	\$ <u>0</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u><u>107,684</u></u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u><u>56</u></u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u><u>1,922.93</u></u>

**Audited Cost For Services From 10/01/08 Through 04/05/09**

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>0</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u><u>0</u></u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u><u>0</u></u>

**Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate**

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	\$ <u>1,682</u>
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>0</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	\$ <u>0</u>

**AB1183 Reduction for 10/01/08 Through 04/05/09**

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u><u>0</u></u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	\$ <u><u>0</u></u> (To Schedule A, Line 2)

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

## AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1851417547

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>107,684</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>107,684</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>56</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,922.93</u></u>

**AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11**

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>56</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>107,684</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>10,768</u></u> (To Schedule A, Line 3)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1851417547

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ <u>2,592</u>	\$ <u>107,684</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>36,907</u>	\$ <u>173,760</u>
3. Inpatient Ancillary Service Units (Adj 5)	<u>0</u>	<u>559</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>36,907</u>	<u>174,319</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>34,315</u>	\$ <u>66,635</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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



COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1851417547

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	27,108	25,298
2. Inpatient Days (include private, exclude swing-bed)	27,108	25,298
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	27,108	25,298
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 3)	1	56

## 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 25)	\$ 70,267,781	\$ 70,267,809
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)	\$ 70,267,781	\$ 70,267,809

## 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)	\$ 70,267,781	\$ 70,267,809

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,592.14	\$ 2,777.60
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,592	\$ 155,546
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,592	\$ 155,546

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1851417547

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 6,627,898	\$ 6,627,894
2. Total Inpatient Days (Adj 2)	2,052	2,041
3. Average Per Diem Cost	\$ 3,229.97	\$ 3,247.38
4. Medi-Cal Inpatient Days (Adj )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 13,962,611	\$ 13,962,607
7. Total Inpatient Days (Adj 2)	3,046	3,082
8. Average Per Diem Cost	\$ 4,583.92	\$ 4,530.37
9. Medi-Cal Inpatient Days (Adj )	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 25)	\$ 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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 4,144,436	\$ 4,144,434
17. Total Inpatient Days (Adj 2)	965	975
18. Average Per Diem Cost	\$ 4,294.75	\$ 4,250.70
19. Medi-Cal Inpatient Days (Adj )	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 (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
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCHFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1851417547

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
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)



ADJUSTMENTS TO MEDI-CAL UNITS

Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1851417547

ANCILLARY UNITS		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
37.00	Operating Room	0	9	9
38.00	Recovery Room	0	2	2
39.00	Delivery Room and Labor Room			0
40.00	Anesthesiology			0
41.00	Radiology - Diagnostic	0	18	18
41.01				0
41.02				0
41.03				0
43.00	Radioisotope	0	1	1
44.00	Laboratory			0
44.01	Laboratory - Clinical	0	429	429
46.00	Whole Blood			0
47.00	Blood Storing, Processing and Trans			0
48.00	Intravenous Therapy			0
49.00	Respiratory Therapy	0	24	24
50.00	Physical Therapy	0	3	3
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	0	1	1
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	0	32	32
56.00	Drugs Charged to Patients	0	32	32
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
58.02	Infusion Service			0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01	Gastro-Intestinal Services			0
60.02	Out-Patient Psychiatry			0
60.03	Clinic-USF/OCC Med Clinic			0
60.04	Pros Clinic			0
61.00	Emergency	0	8	8
62.00	Observation Beds			0
71.00	Home Health Agency			0
90.00	Other Capital Related costs			0
93.00	Hospice			0
TOTAL MEDI-CAL ANCILLARY UNITS		0	559	559

(To Schedule 5)









Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	1,512,768	0	0	0	0	0	0	0	0	17,853,105	5,347,943
38.00 Recovery Room	0	552,285	0	0	0	0	0	0	0	0	3,355,246	1,005,073
39.00 Delivery Room and Labor Room	0	3,597	0	0	0	0	0	0	0	0	824,285	246,917
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	1,824,462	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	9,918,518	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
41.03	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	1,464,483	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	13,006,794	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Trans	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	1,055,021	0	0	0	0	0	0	0	0	4,733,108	1,417,815
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	869,553	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	293,418	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	818,838	245,285
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	512,358	153,478
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	489,793	146,719
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	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 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	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	18,157,730	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	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	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	193,882	58,078
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	65,875	0	0	0	0	0	0	0	0	431,202	129,168
100.02 Residents - MD (To HMO)	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	760,070	227,681
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	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 Expenses (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R 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	23,820,624	0	0	0	0	0	0	0	0	196,827,745	34,873,651



Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

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	183,162	1,225,276	34,909	3,835,076	0	52,768	0	1,104,325	6,631,933	0	0	0
38.00 Recovery Room	60,070	401,846	3,413	249,031	0	19,262	0	552,163	186,186	0	0	0
39.00 Delivery Room and Labor Room	55,651	372,280	18,337	0	0	127	0	0	0	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
41.03	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 - 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, Processing and Trans	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	6,953	46,511	0	0	0	36,802	0	552,163	186,186	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
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
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	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 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	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	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	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	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	2,293	0	552,163	0	0	0	0
100.02 Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	108,379	725,011	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	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 Expenses (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	0	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	137,725	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>1,054,076</b>	<b>6,484,613</b>	<b>154,363</b>	<b>4,434,306</b>	<b>2,649,768</b>	<b>629,338</b>	<b>0</b>	<b>8,282,440</b>	<b>8,121,418</b>	<b>11,850,372</b>	<b>2,320,216</b>	<b>1,280,242</b>



Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	36,268,497		36,268,497
38.00 Recovery Room	0	0	0	0	0	0	0	0	5,832,290		5,832,290
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	1,517,596		1,517,596
40.00 Anesthesiology	0	0	0	0	0	0	0	0	1,824,462		1,824,462
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	9,918,518		9,918,518
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
41.03	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,464,483		1,464,483
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	13,006,794		13,006,794
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing and Trans	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	6,979,537		6,979,537
50.00 Physical Therapy	0	0	0	0	0	0	0	0	869,553		869,553
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	293,418		293,418
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	1,064,123		1,064,123
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	665,836		665,836
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	636,512		636,512
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.02 Infusion Service	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 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0		0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0		0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0		0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	18,157,730		18,157,730
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	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	0		0
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	251,960		251,960
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	1,114,825		1,114,825
100.02 Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0		0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	1,821,141		1,821,141
100.04 Home Ventilator Care	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
100.06 Non-Certified Hospice	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 I and R 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	137,725		137,725
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>196,827,745</u>	<u>0</u>	<u>196,827,745</u>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

	EMP BENE (HOURS PAID)	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	103,867								17,853,105	58,351
38.00	Recovery Room	37,920								3,355,246	19,137
39.00	Delivery Room and Labor Room	247								824,285	17,729
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
41.03										0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Trans									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	72,438								4,733,108	2,215
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									818,838	
56.00	Drugs Charged to Patients									512,358	
57.00	Renal Dialysis									489,793	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Gastro-Intestinal Services									0	
60.02	Out-Patient Psychiatry									0	
60.03	Clinic-USF/OCC Med Clinic									0	
60.04	Pros Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00	Home Health Agency									0	
90.00	Other Capital Related costs									0	
93.00	Hospice									0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen									193,882	
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	4,523								431,202	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									760,070	34,527
100.04	Home Ventilator Care									0	
100.05	Home IV Therapy									0	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD									0	
100.09	NRCC O/P Meals									0	
TOTAL		1,635,530	0	0	0	0	0	0	0	116,419,137	335,804
COST TO BE ALLOCATED		23,820,624	0	0	0	0	0	0	0	34,873,650	1,054,076
UNIT COST MULTIPLIER - SCH 8		14.564468	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.299553	3.138962



Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (TIME SPENT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (TIME SPENT)	CENT SERV & SUPPLY (TIME SPENT)	PHARMACY (COSTS REQUIS)	MED REC (PATIENT DAYS)	SOC SERV (PATIENT DAYS)	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	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	58,351	11,076	2,464	4,994		96	1,781					
38.00	Recovery Room	19,137	1,083	160	1,823		48	50					
39.00	Delivery Room and Labor Room	17,729	5,818		12								
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
41.03													
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Trans												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,215			3,483		48	50					
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)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Gastro-Intestinal Services												
60.02	Out-Patient Psychiatry												
60.03	Clinic-USF/OCC Med Clinic												
60.04	Pros Clinic												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency												
90.00	Other Capital Related costs												
93.00	Hospice												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP				217		48						
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	34,527											
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD												
100.09	NRCC O/P Meals				4,685								
	<b>TOTAL</b>	308,815	48,977	2,849	90,137	59,561	0	720	2,181	10,000	31,072	31,072	0
	<b>COST TO BE ALLOCATED</b>	6,484,613	154,363	4,434,306	2,649,768	629,338	0	8,282,440	8,121,418	11,850,372	2,320,216	1,280,242	0
	<b>UNIT COST MULTIPLIER - SCH 8</b>	20.998373	3.151741	1556.443043	29.397112	10.566279	0.000000	11503.388699	3723.713108	1185.037183	74.672260	41.202433	0.000000

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - ANTIOCH

DECEMBER 31, 2009

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	21.00	21.01	22.00	23.00	24.00

**GENERAL SERVICE COST CENTERS**

1.00 Old Capital Related Costs - Buildings and Fixtures  
 2.00 Old Capital Related Costs - Moveable Equipment  
 3.00 New Capital Related Costs - Buildings and Fixtures  
 4.00 New Capital Related Costs - Moveable 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 and Supply  
 16.00 Pharmacy  
 17.00 Medical Records and Library  
 18.00 Social Service  
 19.00  
 19.02  
 19.03  
 21.00 Nursing School  
 21.01 Clinical Pastoral Education  
 22.00 Intern and Res Service - Salary and Fringes  
 23.00 Intern and Res - Other Program  
 24.00 Paramedical Ed Program  
**INPATIENT ROUTINE COST CENTERS**  
 25.00 Adults and Pediatrics (Gen Routine) 2,080 2,080  
 26.00 Intensive Care Unit  
 27.00 Coronary Care Unit  
 28.00 Neonatal Intensive Care Unit  
 29.00 Surgical Intensive Care  
 31.00 Subprovider  
 31.01 Subprovider 2 Psych  
 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



## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment		0	0
3.00	New Capital Related Costs - Buildings and Fixtures	7,797,415	0	7,797,415
4.00	New Capital Related Costs - Moveable Equipment	678,411	0	678,411
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	23,820,624	0	23,820,624
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	30,969,624	0	30,969,624
7.00	Maintenance and Repairs	729,780	0	729,780
8.00	Operation of Plant	3,757,707	0	3,757,707
9.00	Laundry and Linen Service	64,558	0	64,558
10.00	Housekeeping	2,110,013	0	2,110,013
11.00	Dietary	1,310,903	0	1,310,903
12.00	Cafeteria	23,069	0	23,069
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,365,349	0	4,365,349
15.00	Central Services and Supply	3,388,385	0	3,388,385
16.00	Pharmacy	7,656,174	0	7,656,174
17.00	Medical Records and Library	1,090,797	0	1,090,797
18.00	Social Service	693,154	0	693,154
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	28,069,360	0	28,069,360
26.00	Intensive Care Unit	5,845,424	0	5,845,424
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit	1,942,407	0	1,942,407
29.00	Surgical Intensive Care		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	3,383,523	0	3,383,523
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 - ANTIOCH

Fiscal Period Ended:  
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 14,885,257	\$ 0	\$ 14,885,257
38.00	Recovery Room	2,332,094	0	2,332,094
39.00	Delivery Room and Labor Room	398,326	0	398,326
40.00	Anesthesiology	1,824,462	0	1,824,462
41.00	Radiology - Diagnostic	9,918,518	0	9,918,518
41.01			0	0
41.02			0	0
41.03			0	0
43.00	Radioisotope	1,464,483	0	1,464,483
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	13,006,794	0	13,006,794
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing and Trans		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	3,600,235	0	3,600,235
50.00	Physical Therapy	869,553	0	869,553
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	293,418	0	293,418
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	818,838	0	818,838
56.00	Drugs Charged to Patients	512,358	0	512,358
57.00	Renal Dialysis	489,793	0	489,793
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Services		0	0
60.02	Out-Patient Psychiatry		0	0
60.03	Clinic-USF/OCC Med Clinic		0	0
60.04	Pros Clinic		0	0
61.00	Emergency	18,157,730	0	18,157,730
62.00	Observation Beds		0	0
71.00	Home Health Agency		0	0
90.00	Other Capital Related costs		0	0
93.00	Hospice		0	0
	<b>SUBTOTAL</b>	<b>\$ 196,268,536</b>	<b>\$ 0</b>	<b>\$ 196,268,536</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	193,882	0	193,882
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	365,327	0	365,327
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care		0	0
100.05	Home IV Therapy		0	0
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD		0	0
100.09	NRCC O/P Meals		0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 559,209</b>	<b>\$ 0</b>	<b>\$ 559,209</b>
101	<b>TOTAL</b>	<b>\$ 196,827,745</b>	<b>\$ 0</b>	<b>\$ 196,827,745</b>

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - ANTIOCH

DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
<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											
41.03	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
46.00 Whole Blood	0											
47.00 Blood Storing, Processing and Trans	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											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Gastro-Intestinal Services	0											
60.02 Out-Patient Psychiatry	0											
60.03 Clinic-USF/OCC Med Clinic	0											
60.04 Pros Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
90.00 Other Capital Related costs	0											
93.00 Hospice	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and 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											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06 Non-Certified Hospice	0											
100.07 CRNA Expenses (To HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - ANTIOCH							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1851417547		7
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1							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. W & I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - ANTIOCH							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1851417547		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	27,108	(1,810)	25,298			
	4A	D-1	II	42.00	2	Nursery	2,052	(11)	2,041			
	4A	D-1	II	43.00	2	Intensive Care Unit	3,046	36	3,082			
	4A	D-1	II	47.00	2	Neonatal Intensive Care Unit	965	10	975			
To adjust total patient days to agree with the provider's revised patient day summary. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304												

Provider Name			Fiscal Period					Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - ANTIOCH			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009					1851417547		7
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet								
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>										
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	1	55	56
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	0	9	9
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	0	2	2
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	0	18	18
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	0	1	1
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	0	429	429
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	24	24
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	0	3	3
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	0	1	1
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	0	32	32
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	0	32	32
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	0	8	8
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	0	559	559
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$36,907	\$136,853	\$173,760
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	0	559	559
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$2,592	\$126,009	\$128,601
<p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:</p> <p>Report Date: May 3, 2011                      Payment Period: January 1, 2009 through May 3, 2011                      Service Period: January 1, 2009 through December 31, 2009                      CMS Pub. 15-1, Sections 2304, 2404, and 2408</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments		
KAISER FOUNDATION HOSPITAL - ANTIOCH			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1851417547		7		
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>											
7	3	Not Reported		Routine Services - Late Billing Penalty Adjustment To adjust for late billing penalties applicable to routine services. CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408				\$0	\$67,357	\$67,357	