REPORT
ON THE
COST REPORT REVIEW

KAISER FOUNDATION HOSPITALS—PANORAMA CITY
PANORAMA CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1376698043

FISCAL PERIOD ENDED
DECEMBER 31, 2009

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Michelle L. Moreno

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 5, 2012

Administrator
Kaiser Foundation Hospitals—Panorama City
13652 Cantara Street
Panorama City, CA 91402

KAISER FOUNDATION HOSPITALS—PANORAMA CITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1376698043
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 $480,316 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings

2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)

3. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899

Courier (UPS, FedEx, etc.)
Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally Signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

cc: Jane C. Moore, Manager
Medicare Reimbursement
National Medicare Finance
393 East Walnut Street
Pasadena, CA 91188

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CIT'

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1.	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	NPI 1376698043		
	Reported	$ 403,852	
	Net Change	$ (884,168)	
	Audited Amount Due Provider (State)	$ (480,316)	
2.	**Subprovider I (SCHEDULE 1-1)**		
	NPI		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
3.	**Subprovider II (SCHEDULE 1-2)**		
	NPI		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
4.	**Medi-Cal Contract Cost (CONTRACT SCH 1)**		
	NPI		
	Reported		$ 0
	Net Change		$ 0
	Audited Cost		$ 0
	Audited Amount Due Provider (State)	$ 0	
5.	**Distinct Part Nursing Facility (DPNF SCH 1)**		
	NPI		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
6.	**Distinct Part Nursing Facility (DPNF SCH 1-1)**		
	NPI		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
7.	**Adult Subacute (ADULT SUBACUTE SCH 1)**		
	NPI		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

8.	**Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)**	$ (480,316)	
9.	**Total Medi-Cal Cost**		$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10.	**Subacute (SUBACUTE SCH 1-1)**		
	Provider No.		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	
11.	**Rural Health Clinic (RHC SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
12.	**Rural Health Clinic (RHC 95-210 SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
13.	**Rural Health Clinic (RHC 95-210 SCH 1-1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
14.	**County Medical Services Program (CMSP SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
15.	**Transitional Care (TC SCH 1)**		
	Provider No.		
	Reported		$ 0.00
	Net Change		$ 0.00
	Audited Cost Per Day		$ 0.00
	Audited Amount Due Provider (State)	$ 0	

16.	**Total Other Settlement Due Provider - (Lines 10 through 15)**	$ 0	
17.	**Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)**	$ (480,316)	

STATE OF CALIFORNIA

SCHEDULE 1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	$ 1,026,073	$ 814,601
2.	Excess Reasonable Cost Over Charges (Schedule 2)	$ 0	$ 0
3.	Medi-Cal Inpatient Hospital Based Physician Services	$ 0	$ N/A
4.		$ 0	$ 0
5.	TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	$ 1,026,073	$ 814,601
6.	Interim Payments (Adj 7)	$ (622,221)	$ (1,120,868)
7.	Balance Due Provider (State)	$ 403,852	$ (306,267)
8.	Late-Billing Reductions (Adjs 9,10)	$ 0	$ (40,664)
9.	AB 5 and AB 1183 Reductions (Adj 1)	$ 0	$ (133,385)
10.		$ 0	$ 0
11.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	$ 403,852	$ (480,316)

(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 HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
December 31, 2009

NPI:
1376698043

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	$ 0
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	76,410
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	56,975
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	0
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	0
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	0
7.	Total Noncontract AB 5 AND AB 1183 Reductions	$ 133,385

(To Schedule 1, Line 9)

STATE OF CALIFORNIA

SCHEDULE A-1
PROGRAM: NONCONTRACT

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—PANORAMA CITY

Fiscal Period Ended:
December 31, 2009

Provider No.
1376698043

Audited Medi-Cal Cost Per Day

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

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	
8.	Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	$ 0
9.	AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%	$ 0

(To Schedule A, Line 1)

STATE OF CALIFORNIA

SCHEDULE A-1
PROGRAM: NONCONTRACT

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—PANORAMA CITY

Fiscal Period Ended:
December 31, 2009

Provider No.
1376698043

Audited Medi-Cal Cost Per Day

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

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	
8.	Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	$ 0
9.	AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%	$ 0

(To Schedule A, Line 1)

STATE OF CALIFORNIA

SCHEDULE 2
PROGRAM: NONCONTRACT

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

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	$ 1,033,689	$ 831,534
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	$ 1,451,825	$ 1,146,513
3. Inpatient Ancillary Service Charges (Adj 5)	$ 21,409	$ 0
4. Total Charges - Medi-Cal Inpatient Services	$ 1,473,234	$ 1,146,513
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 439,545	$ 314,979
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	$ 0	$ 0
		(To Schedule 1)

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

STATE OF CALIFORNIA

SCHEDULE 3
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

		REPORTED	AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Schedule 5)	$ 319,638	$ 0
2.	Medi-Cal Inpatient Routine Services (Schedule 4)	$ 714,051	$ 831,534
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)	$ 1,033,689	$ 831,534
7.	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	$ (See Schedule 1)	$ 0
8.	SUBTOTAL	$ 1,033,689 (To Schedule 2)	$ 831,534
9.	Medi-Cal Coinsurance (Adj 6)	$ (7,616)	$ (14,116)
10.	Medi-Cal Deductibles (Adj 6)	$ 0	$ (2,817)
11.	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 1,026,073 (To Schedule 1)	$ 814,601

STATE OF CALIFORNIA

SCHEDULE 4
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

GENERAL SERVICE UNIT NET OF SWING-BED COSTS	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	44,713	42,357
2. Inpatient Days (include private, exclude swing-bed)	44,713	42,357
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	44,713	42,357
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 4)	194	326
SWING-BED ADJUSTMENT		
17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	$ 0.00	$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	$ 0.00	$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	$ 0.00	$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	$ 0.00	$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	$ 57,035,092	$ 57,034,951
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)	$ 57,035,092	$ 57,034,951
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)	$ 57,035,092	$ 57,034,951
PROGRAM INPATIENT OPERATING COST		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	$ 1,275.58	$ 1,346.53
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 247,463	$ 438,969
40. Cost Applicable to Medi-Cal (Sch 4A)	$ 466,588	$ 392,565
41. Cost Applicable to Medi-Cal (Sch 4B)	$ 0	$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	$ 714,051	$ 831,534

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 4A
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
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SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	$ 3,351,415	$ 3,351,415
2. Total Inpatient Days (Adj 2)	2,973	3,035
3. Average Per Diem Cost	$ 1,127.28	$ 1,104.26
4. Medi-Cal Inpatient Days (Adj 4)	31	32
5. Cost Applicable to Medi-Cal	$ 34,946	$ 35,336
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	$ 10,890,647	$ 10,890,643
7. Total Inpatient Days (Adj 2)	1,640	3,896
8. Average Per Diem Cost	$ 6,640.64	$ 2,795.34
9. Medi-Cal Inpatient Days (Adj 4)	65	126
10. Cost Applicable to Medi-Cal	$ 431,642	$ 352,213
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	$ 0	$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	$ 0.00	$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	$ 0	$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	$ 7,653,840	$ 7,653,840
17. Total Inpatient Days (Adj 2)	3,143	3,052
18. Average Per Diem Cost	$ 2,435.20	$ 2,507.81
19. Medi-Cal Inpatient Days (Adj 4)	0	2
20. Cost Applicable to Medi-Cal	$ 0	$ 5,016
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	$ 0	$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	$ 0.00	$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	$ 0.00	$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	$ 0.00	$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	$ 0	$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	$ 466,588	$ 392,565
	(To Schedule 4)	

STATE OF CALIFORNIA

SCHEDULE 4B
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

	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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 3)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	$ 24,723,590	$ 931,896	26.530418	$ 0	$ 0
38.00	Recovery Room	5,700,772	1,163,131	4.901230	0	0
39.00	Delivery Room and Labor Room	11,028,695	1,400	7877.639142	0	0
40.00	Anesthesiology	3,495,455	877,633	3.982821	0	0
41.00	Radiology-Diagnostic	18,515,279	1,984,867	9.328221	0	0
41.01		0	0	0.000000	0	0
42.00	Radiology-Therapeutic	0	0	0.000000	0	0
42.01	Nuclear Medicine	2,133,932	98,951	21.565544	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	17,643,854	4,417,851	3.993764	0	0
44.01	Pathological Lab	0	0	0.000000	0	0
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing, Processing, and Transfusion	1,235,333	5,939	208.003538	0	0
48.00	Intravenous Therapy	1,688,112	0	0.000000	0	0
49.00	Respiratory Therapy	4,770,063	1,532,432	3.112740	0	0
50.00	Physical Therapy	658,643	60,140	10.951831	0	0
51.00	Occupational Therapy	21,756	1,716	12.678422	0	0
52.00	Speech Pathology	1,044	1,567	0.666047	0	0
53.00	Electrocardiology	0	0	0.000000	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	5,055,759	0	0.000000	0	0
56.00	Drugs Charged to Patients	9,816,547	0	0.000000	0	0
57.00	Renal Dialysis	1,853,976	28,096	65.987186	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01		0	0	0.000000	0	0
61.00	Emergency	20,388,484	50,602	402.918538	0	0
62.00	Observation Beds	0	0	0.000000	0	0
71.00	Home Health Agency	25,289,461	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
93.00	Hospice	10,836,822	0	0.000000	0	0
	TOTAL	$ 164,857,577	$ 11,156,221		$ 0	$ 0

(To Schedule 3)

* From Schedule 8, Column 27

STATE OF CALIFORNIA

SCHEDULE 6
PROGRAM: NONCONTRACT

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 8)	AUDITED
37.00	Operating Room	$ 2,401	$ (2,401)	$ 0
38.00	Recovery Room	2,632	(2,632)	0
39.00	Delivery Room and Labor Room	8	(8)	0
40.00	Anesthesiology	2,272	(2,272)	0
41.00	Radiology-Diagnostic	1,328	(1,328)	0
41.01				0
42.00	Radiology-Therapeutic			0
42.01	Nuclear Medicine	0		0
43.00	Radioisotope			0
44.00	Laboratory	3,018	(3,018)	0
44.01	Pathological Lab			0
46.00	Whole Blood			0
47.00	Blood Storing, Processing, and Transfusion	33	(33)	0
48.00	Intravenous Therapy	290	(290)	0
49.00	Respiratory Therapy	8,470	(8,470)	0
50.00	Physical Therapy	332	(332)	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	290	(290)	0
56.00	Drugs Charged to Patients	290	(290)	0
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00				0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01				0
61.00	Emergency	45	(45)	0
62.00	Observation Beds			0
71.00	Home Health Agency			0
82.00				0
83.00				0
84.00				0
85.00				0
93.00	Hospice			0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 21,409	$ (21,409)	$ 0

(To Schedule 5)

STATE OF CALIFORNIA

SCHEDULE 7
PROGRAM: NONCONTRACT

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1376698043

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	$ 0	$ 0	0.000000	$	$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	$ 0	$ 0		$ 0	$ 0

(To Schedule 3)

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	GENERAL SERVICE COST CENTER												
1.00		0											
2.00		0	0										
3.00	New Cap Rel Costs-Building and Fixtures	18,100,873	0	0									
4.00	New Cap Rel Costs-Movable Equipment	7,991,032	0	0	0								
4.01		0	0	0	0	0							
4.02		0	0	0	0	0	0						
4.03		0	0	0	0	0	0	0					
4.04		0	0	0	0	0	0	0	0				
4.05		0	0	0	0	0	0	0	0	0			
4.06		0	0	0	0	0	0	0	0	0	0		
4.07		0	0	0	0	0	0	0	0	0	0	0	
4.08		0	0	0	0	0	0	0	0	0	0	0	0
5.00	Employee Benefits	25,287,773	0	0	0	0	0	0	0	0	0	0	0
6.01		0	0	0	0	0	0	0	0	0	0	0	0
6.02		0	0	0	0	0	0	0	0	0	0	0	0
6.03		0	0	0	0	0	0	0	0	0	0	0	0
6.04		0	0	0	0	0	0	0	0	0	0	0	0
6.05		0	0	0	0	0	0	0	0	0	0	0	0
6.06		0	0	0	0	0	0	0	0	0	0	0	0
6.07		0	0	0	0	0	0	0	0	0	0	0	0
6.08		0	0	0	0	0	0	0	0	0	0	0	0
6.00	Administrative and General	41,001,836	0	0	140,476	1,575,068	0	0	0	0	0	0	0
7.00	Maintenance and Repairs	528,001	0	0	14,355	185,966	0	0	0	0	0	0	0
8.00	Operation of Plant	13,979,412	0	0	30,145	3,469,553	0	0	0	0	0	0	0
9.00	Laundry and Linen Service	383,137	0	0	69,879	0	0	0	0	0	0	0	0
10.00	Housekeeping	5,373,586	0	0	0	28,637	0	0	0	0	0	0	0
11.00	Dietary	1,080,760	0	0	86,474	16,500	0	0	0	0	0	0	0
12.00	Cafeteria	1,060,460	0	0	419,391	40,530	0	0	0	0	0	0	0
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	4,444,101	0	0	10,737	96,357	0	0	0	0	0	0	0
15.00	Central Services and Supply	2,388,980	0	0	545,225	506,677	0	0	0	0	0	0	0
16.00	Pharmacy	3,235,225	0	0	188,307	104,896	0	0	0	0	0	0	0
17.00	Medical Records and Library	3,904,659	0	0	5,570	1,871	0	0	0	0	0	0	0
18.00	Social Service	1,249,622	0	0	0	0	0	0	0	0	0	0	0
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.02		0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00		0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Residents Service-Salary and Fringes	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intern and Residents Other Program	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	24,255,921	0	0	3,677,278	880,865	0	0	0	0	0	0	0
26.00	Intensive Care Unit	4,693,226	0	0	769,735	313,442	0	0	0	0	0	0	0
27.00		0	0	0	0	0	0	0	0	0	0	0	0
30.01	Neonatal Intensive Care Unit	3,478,072	0	0	415,888	53,636	0	0	0	0	0	0	0
30.02		0	0	0	0	0	0	0	0	0	0	0	0
30.03		0	0	0	0	0	0	0	0	0	0	0	0
31.00		0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	2,001,655	0	0	47,744	0	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01		0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	ANCILLARY COST CENTERS												
37.00	Operating Room	12,400,605	0	0	1,175,805	402,011	0	0	0	0	0	0	0
38.00	Recovery Room	2,175,133	0	0	367,398	44,621	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	4,915,935	0	0	743,810	236,640	0	0	0	0	0	0	0
40.00	Anesthesiology	2,284,662	0	0	56,013	0	0	0	0	0	0	0	0
41.00	Radiology-Diagnostic	11,803,991	0	0	1,065,186	0	0	0	0	0	0	0	0
41.01		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	1,576,159	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	11,534,265	0	0	270,359	0	0	0	0	0	0	0	0
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, Processing, and Transfusion	1,015,453	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	629,529	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	3,076,673	0	0	0	0	0	0	0	0	0	0	0
50.00	Physical Therapy	374,982	0	0	59,056	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	10,904	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	2,001,651	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	3,315,298	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	1,021,697	0	0	0	19,438	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
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01		0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	14,225,885	0	0	962,578	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	16,860,195	0	0	217,246	11,870	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	7,207,948	0	0	98,359	764	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen	193,492	0	0	63,391	1,691	0	0	0	0	0	0	0
100.00	Outpatient Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	SCMPG	0	0	0	2,113,405	0	0	0	0	0	0	0	0
100.02	Entity 01 Other Costs	0	0	0	656,963	0	0	0	0	0	0	0	0
100.03	Vacant Space	0	0	0	3,645,985	0	0	0	0	0	0	0	0
100.04	Outpatient Pharmacy	0	0	0	135,194	0	0	0	0	0	0	0	0
100.05	Research	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.07	MD Sleep	0	0	0	48,921	0	0	0	0	0	0	0	0
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	261,062,788	0	0	18,100,873	7,991,032	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAM

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	ADMINIS-TRATIVE & GENERAL 6.00
	GENERAL SERVICE COST CENTER												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and 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	0											
6.01		0	0										
6.02		0	0	0									
6.03		0	0	0	0								
6.04		0	0	0	0	0							
6.05		0	0	0	0	0	0						
6.06		0	0	0	0	0	0	0					
6.07		0	0	0	0	0	0	0	0				
6.08		0	0	0	0	0	0	0	0	0			
6.00	Administrative and General	0	3,060,476	0	0	0	0	0	0	0	0	45,777,856	
7.00	Maintenance and Repairs	0	108,940	0	0	0	0	0	0	0	0	837,261	178,034
8.00	Operation of Plant	0	782,776	0	0	0	0	0	0	0	0	18,261,886	3,883,179
9.00	Laundry and Linen Service	0	88,082	0	0	0	0	0	0	0	0	541,099	115,058
10.00	Housekeeping	0	1,252,241	0	0	0	0	0	0	0	0	6,654,464	1,414,995
11.00	Dietary	0	277,016	0	0	0	0	0	0	0	0	1,460,749	310,611
12.00	Cafeteria	0	240,012	0	0	0	0	0	0	0	0	1,760,393	374,327
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	0	1,142,194	0	0	0	0	0	0	0	0	5,693,389	1,210,633
15.00	Central Services and Supply	0	640,093	0	0	0	0	0	0	0	0	4,080,976	867,772
16.00	Pharmacy	0	843,064	0	0	0	0	0	0	0	0	4,371,492	929,547
17.00	Medical Records and Library	0	880,449	0	0	0	0	0	0	0	0	4,792,549	1,019,080
18.00	Social Service	0	0	0	0	0	0	0	0	0	0	1,249,622	265,718
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.02		0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00		0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Residents Service-Salary and Fringes	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intern and Residents Other Program	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	0	6,125,149	0	0	0	0	0	0	0	0	34,939,214	7,429,421
26.00	Intensive Care Unit	0	1,157,404	0	0	0	0	0	0	0	0	6,933,807	1,474,394
27.00		0	0	0	0	0	0	0	0	0	0	0	0
30.01	Neonatal Intensive Care Unit	0	880,774	0	0	0	0	0	0	0	0	4,828,370	1,026,697
30.02		0	0	0	0	0	0	0	0	0	0	0	0
30.03		0	0	0	0	0	0	0	0	0	0	0	0
31.00		0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	480,013	0	0	0	0	0	0	0	0	2,529,412	537,850
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01		0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORA

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	ADMINIS-TRATIVE & GENERAL 6.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	0	1,463,229	0	0	0	0	0	0	0	0	15,441,650	3,283,489
38.00	Recovery Room	0	567,685	0	0	0	0	0	0	0	0	3,154,836	670,839
39.00	Delivery Room and Labor Room	0	1,224,637	0	0	0	0	0	0	0	0	7,121,022	1,514,203
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	2,340,675	497,717
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	12,869,177	2,736,482
41.01		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	1,576,159	335,152
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	11,804,624	2,510,117
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, Processing, and Transfusion	0	0	0	0	0	0	0	0	0	0	1,015,453	215,924
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	629,529	133,862
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	3,076,673	654,219
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	434,038	92,293
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	10,904	2,319
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	2,001,651	425,628
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,315,298	704,960
57.00	Renal Dialysis	0	242,527	0	0	0	0	0	0	0	0	1,283,662	272,956
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01		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	15,188,463	3,229,651
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	2,736,432	0	0	0	0	0	0	0	0	19,825,743	4,215,715
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	1,082,020	0	0	0	0	0	0	0	0	8,389,091	1,783,843
	NONREIMBURSABLE COST CENTEF												
96.00	Gift, Flower, Coffee Shop, and Canteen	0	12,561	0	0	0	0	0	0	0	0	271,135	57,654
100.00	Outpatient Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.01	SCMPG	0	0	0	0	0	0	0	0	0	0	2,113,405	449,391
100.02	Entity 01 Other Costs	0	0	0	0	0	0	0	0	0	0	656,963	139,696
100.03	Vacant Space	0	0	0	0	0	0	0	0	0	0	3,645,985	775,277
100.04	Outpatient Pharmacy	0	0	0	0	0	0	0	0	0	0	135,194	28,747
100.05	Research	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.07	MD Sleep	0	0	0	0	0	0	0	0	0	0	48,921	10,403
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	25,287,773	0	0	0	0	0	0	0	0	261,062,788	45,777,856

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAM

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
	GENERAL SERVICE COST CENTER												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and 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													
6.02													
6.03													
6.04													
6.05													
6.06													
6.07													
6.08													
6.00	Administrative and General												
7.00	Maintenance and Repairs												
8.00	Operation of Plant	1,705											
9.00	Laundry and Linen Service	3,953	86,382										
10.00	Housekeeping	0	0	14,040									
11.00	Dietary	4,892	106,895	0	195,852								
12.00	Cafeteria	23,727	518,436	0	177,375	0							
13.00	Maintenance of Personnel	0	0	0	0	0	0						
14.00	Nursing Administration	607	13,273	0	81,297	0	167,372	0					
15.00	Central Services and Supply	30,846	673,988	0	184,766	0	93,797	0	0				
16.00	Pharmacy	10,654	232,778	0	133,031	0	123,539	0	0	53,983			
17.00	Medical Records and Library	315	6,885	0	92,383	0	129,017	0	0	0	0		
18.00	Social Service	0	0	0	14,781	0	0	0	0	0	0	0	
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.02		0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00		0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Residents Service-Salary and Fringes	0	0	0	0	0	0	0	0	0	0	0	0
23.00	Intern and Residents Other Program	0	0	0	0	0	0	0	0	0	0	0	0
24.00	Paramedical Ed Program	0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	208,044	4,545,718	322,217	2,882,345	1,695,181	897,554	0	3,526,669	558,808	0	23,762	6,019
26.00	Intensive Care Unit	43,548	951,519	42,302	480,391	62,172	169,601	0	578,174	153,643	0	872	221
27.00		0	0	0	0	0	0	0	0	0	0	0	0
30.01	Neonatal Intensive Care Unit	23,529	514,106	8,976	480,391	0	129,065	0	521,969	118,643	0	1,670	423
30.02		0	0	0	0	0	0	0	0	0	0	0	0
30.03		0	0	0	0	0	0	0	0	0	0	0	0
31.00		0	0	0	0	0	0	0	0	0	0	0	0
32.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	2,701	59,020	0	81,297	0	70,339	0	1,783	67,033	0	1,580	400
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01		0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORA

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
	ANCILLARY COST CENTERS												
37.00	Operating Room	66,522	1,453,487	65,365	1,533,555	0	214,415	0	608,842	1,435,579	0	495,233	125,453
38.00	Recovery Room	20,786	454,164	131	229,109	0	83,186	0	298,191	14,830	0	618,117	156,582
39.00	Delivery Room and Labor Room	42,081	919,471	62,016	546,906	0	179,453	0	583,287	59,321	0	744	188
40.00	Anesthesiology	3,169	69,241	109	0	0	0	0	0	0	0	466,396	118,148
41.00	Radiology-Diagnostic	60,263	1,316,745	62,785	147,813	0	0	0	0	0	0	1,054,808	267,206
41.01		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	8,903	147,813	0	0	0	0	0	0	52,585	13,321
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	15,296	334,208	161	36,953	0	0	0	0	0	0	2,347,757	594,738
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, Processing, and Transfusion	0	0	0	0	0	0	0	0	0	0	3,156	800
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	796,094	93,680	27,883	7,063
49.00	Respiratory Therapy	0	0	23	18,477	0	0	0	0	0	0	814,373	206,298
50.00	Physical Therapy	3,341	73,003	14,065	1,848	0	0	0	0	0	0	31,960	8,096
51.00	Occupational Therapy	0	0	0	7,391	0	0	0	0	0	0	912	231
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	833	211
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	2,593,534	0	27,883	7,063
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	5,761,343	27,883	7,063
57.00	Renal Dialysis	0	0	0	14,781	0	35,539	0	147,647	80,677	0	14,931	3,782
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01		0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	54,458	1,189,904	145,398	546,906	0	0	0	0	0	0	26,891	6,812
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	12,291	268,552	0	0	0	400,985	0	566,175	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	5,565	121,588	0	44,344	0	158,555	0	333,835	0	0	0	0
	NONREIMBURSABLE COST CENTEF												
96.00	Gift, Flower, Coffee Shop, and Canteen	3,586	78,362	0	3,695	0	1,841	0	0	0	0	0	0
100.00	Outpatient Meals	0	0	0	0	321,647	0	0	0	0	0	0	0
100.01	SCMPG	119,567	2,612,515	0	0	0	0	0	0	0	0	0	0
100.02	Entity 01 Other Costs	37,168	812,114	0	0	0	0	0	0	0	0	0	0
100.03	Vacant Space	206,273	4,507,034	0	0	0	0	0	0	0	0	0	0
100.04	Outpatient Pharmacy	7,639	166,909	0	0	0	0	0	0	0	0	0	0
100.05	Research	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.07	MD Sleep	2,768	60,475	0	0	0	0	0	0	0	0	0	0
100.08		0	0	0	0	0	0	0	0	0	0	0	0
100.09		0	0	0	0	0	0	0	0	0	0	0	0
100.10		0	0	0	0	0	0	0	0	0	0	0	0
100.11		0	0	0	0	0	0	0	0	0	0	0	0
100.12		0	0	0	0	0	0	0	0	0	0	0	0
		0											
	TOTAL	1,015,295	22,146,770	746,493	8,083,499	2,079,000	2,854,258	0	7,166,572	5,932,145	5,855,023	6,040,230	1,530,121

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAM

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	GENERAL SERVICE COST CENTER											
1.00												
2.00												
3.00	New Cap Rel Costs-Building and 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												
6.02												
6.03												
6.04												
6.05												
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		0										
19.03		0	0									
20.00		0	0	0								
21.00		0	0	0	0							
22.00	Intern and Residents Service-Salary and Fringes	0	0	0	0	0						
23.00	Intern and Residents Other Program	0	0	0	0	0	0					
24.00	Paramedical Ed Program	0	0	0	0	0	0	0				
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults and Pediatrics (General Routine)	0	0	0	0	0	0	0	0	57,034,951		57,034,951
26.00	Intensive Care Unit	0	0	0	0	0	0	0	0	10,890,643		10,890,643
27.00		0	0	0	0	0	0	0	0	0		0
30.01	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	7,653,840		7,653,840
30.02		0	0	0	0	0	0	0	0	0		0
30.03		0	0	0	0	0	0	0	0	0		0
31.00		0	0	0	0	0	0	0	0	0		0
32.00		0	0	0	0	0	0	0	0	0		0
33.00	Nursery	0	0	0	0	0	0	0	0	3,351,415		3,351,415
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0		0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0		0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0		0
36.01		0	0	0	0	0	0	0	0	0		0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0		0

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORA

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	ANCILLARY COST CENTERS											
37.00	Operating Room	0	0	0	0	0	0	0	0	24,723,590		24,723,590
38.00	Recovery Room	0	0	0	0	0	0	0	0	5,700,772		5,700,772
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	11,028,695		11,028,695
40.00	Anesthesiology	0	0	0	0	0	0	0	0	3,495,455		3,495,455
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	18,515,279		18,515,279
41.01		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	2,133,932		2,133,932
43.00	Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00	Laboratory	0	0	0	0	0	0	0	0	17,643,854		17,643,854
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, Processing, and Transfusion	0	0	0	0	0	0	0	0	1,235,333		1,235,333
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	1,688,112		1,688,112
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	4,770,063		4,770,063
50.00	Physical Therapy	0	0	0	0	0	0	0	0	658,643		658,643
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	21,756		21,756
52.00	Speech Pathology	0	0	0	0	0	0	0	0	1,044		1,044
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0		0
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	5,055,759		5,055,759
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,816,547		9,816,547
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	1,853,976		1,853,976
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00		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		0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	20,388,484		20,388,484
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	25,289,461		25,289,461
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	10,836,822		10,836,822
	NONREIMBURSABLE COST CENTEF											
96.00	Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	416,273		416,273
100.00	Outpatient Meals	0	0	0	0	0	0	0	0	321,647		321,647
100.01	SCMPG	0	0	0	0	0	0	0	0	5,294,878		5,294,878
100.02	Entity 01 Other Costs	0	0	0	0	0	0	0	0	1,645,941		1,645,941
100.03	Vacant Space	0	0	0	0	0	0	0	0	9,134,569		9,134,569
100.04	Outpatient Pharmacy	0	0	0	0	0	0	0	0	338,489		338,489
100.05	Research	0	0	0	0	0	0	0	0	0		0
100.06	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0		0
100.07	MD Sleep	0	0	0	0	0	0	0	0	122,566		122,566
100.08		0	0	0	0	0	0	0	0	0		0
100.09		0	0	0	0	0	0	0	0	0		0
100.10		0	0	0	0	0	0	0	0	0		0
100.11		0	0	0	0	0	0	0	0	0		0
100.12		0	0	0	0	0	0	0	0	0		0
	TOTAL	0	0	0	0	0	0	0	0	261,062,788	0	261,062,788

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		1.00	2.00	NEW BLDG & FIXTURES (SQ FT) 3.00	NEW MOVBLE EQUIP (SQ FT) 4.00	STAT 4.01	STAT 4.02	STAT 4.03	STAT 4.04	STAT 4.05	STAT 4.06	STAT 4.07	STAT 4.08
	GENERAL SERVICE COST CENTERS												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and 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													
6.02													
6.03													
6.04													
6.05													
6.06													
6.07													
6.08													
6.00	Administrative and General			4,893	5,307,224								
7.00	Maintenance and Repairs			500	626,615								
8.00	Operation of Plant			1,050	11,690,732								
9.00	Laundry and Linen Service			2,434									
10.00	Housekeeping				96,493								
11.00	Dietary			3,012	55,598								
12.00	Cafeteria			14,608	136,567								
13.00	Maintenance of Personnel												
14.00	Nursing Administration			374	324,676								
15.00	Central Services and Supply			18,991	1,707,259								
16.00	Pharmacy			6,559	353,448								
17.00	Medical Records and Library			194	6,306								
18.00	Social Service												
19.00													
19.02													
19.03													
20.00													
21.00													
22.00	Intern and Residents Service-Salary and Fringes												
23.00	Intern and Residents Other Program												
24.00	Paramedical Ed Program												
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)			128,085	2,968,095								
26.00	Intensive Care Unit			26,811	1,056,149								
27.00													
30.01	Neonatal Intensive Care Unit			14,486	180,727								
30.02													
30.03													
31.00													
32.00													
33.00	Nursery			1,663									
34.00	Medicare Certified Nursing Facility												
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01													
36.02	Transitional Care Unit												

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		1.00	2.00	NEW BLDG & FIXTURES (SQ FT) 3.00	NEW MOVBLE EQUIP (SQ FT) 4.00	STAT 4.01	STAT 4.02	STAT 4.03	STAT 4.04	STAT 4.05	STAT 4.06	STAT 4.07	STAT 4.08
	ANCILLARY COST CENTERS												
37.00	Operating Room			40,955	1,354,586								
38.00	Recovery Room			12,797	150,350								
39.00	Delivery Room and Labor Room			25,908	797,363								
40.00	Anesthesiology			1,951									
41.00	Radiology-Diagnostic			37,102									
41.01													
42.00	Radiology-Therapeutic												
42.01	Nuclear Medicine												
43.00	Radioisotope												
44.00	Laboratory			9,417									
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy												
50.00	Physical Therapy			2,057									
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				65,497								
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01													
61.00	Emergency			33,528									
62.00	Observation Beds												
71.00	Home Health Agency			7,567	39,996								
82.00													
83.00													
84.00													
85.00													
93.00	Hospice			3,426	2,573								
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen			2,208	5,698								
100.00	Outpatient Meals												
100.01	SCMPG			73,613									
100.02	Entity 01 Other Costs			22,883									
100.03	Vacant Space			126,995									
100.04	Outpatient Pharmacy			4,709									
100.00	Research												
100.09	Outside Rental/Real Estate												
100.10	MD Sleep			1,704									
100.11													
100.12													
100.13													
100.14													
100.15													
	TOTAL	0	0	630,480	26,925,952	0	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	18,100,873	7,991,032	0	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	28.709670	0.296778	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
		5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
	GENERAL SERVICE COST CENTERS											
1.00												
2.00												
3.00	New Cap Rel Costs-Building and 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												
6.02												
6.03												
6.04												
6.05												
6.06												
6.07												
6.08												
6.00	Administrative and General	11,474,142										
7.00	Maintenance and Repairs	408,430									837,261	
8.00	Operation of Plant	2,934,733									18,261,886	1,050
9.00	Laundry and Linen Service	330,233									541,099	2,434
10.00	Housekeeping	4,694,821									6,654,464	
11.00	Dietary	1,038,569									1,460,749	3,012
12.00	Cafeteria	899,838									1,760,393	14,608
13.00	Maintenance of Personnel										0	
14.00	Nursing Administration	4,282,240									5,693,389	374
15.00	Central Services and Supply	2,399,798									4,080,976	18,991
16.00	Pharmacy	3,160,763									4,371,492	6,559
17.00	Medical Records and Library	3,300,924									4,792,549	194
18.00	Social Service										1,249,622	
19.00											0	
19.02											0	
19.03											0	
20.00											0	
21.00											0	
22.00	Intern and Residents Service-Salary and Fringes										0	
23.00	Intern and Residents Other Program										0	
24.00	Paramedical Ed Program										0	
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults and Pediatrics (General Routine)	22,964,022									34,939,214	128,085
26.00	Intensive Care Unit	4,339,266									6,933,807	26,811
27.00											0	
30.01	Neonatal Intensive Care Unit	3,302,141									4,828,370	14,486
30.02											0	
30.03											0	
31.00											0	
32.00											0	
33.00	Nursery	1,799,634									2,529,412	1,663
34.00	Medicare Certified Nursing Facility										0	
35.00	Distinct Part Nursing Facility										0	
36.00	Adult Subacute Care Unit										0	
36.01											0	
36.02	Transitional Care Unit										0	

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		EMP BENE (GROSS SALARIES) 5.00	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
	ANCILLARY COST CENTERS											
37.00	Operating Room	5,485,845									15,441,650	40,955
38.00	Recovery Room	2,128,328									3,154,836	12,797
39.00	Delivery Room and Labor Room	4,591,333									7,121,022	25,908
40.00	Anesthesiology										2,340,675	1,951
41.00	Radiology-Diagnostic										12,869,177	37,102
41.01											0	
42.00	Radiology-Therapeutic										0	
42.01	Nuclear Medicine										1,576,159	
43.00	Radioisotope										0	
44.00	Laboratory										11,804,624	9,417
44.01	Pathological Lab										0	
46.00	Whole Blood										0	
47.00	Blood Storing, Processing, and Transfusion										1,015,453	
48.00	Intravenous Therapy										629,529	
49.00	Respiratory Therapy										3,076,673	
50.00	Physical Therapy										434,038	2,057
51.00	Occupational Therapy										10,904	
52.00	Speech Pathology										0	
53.00	Electrocardiology										0	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										2,001,651	
56.00	Drugs Charged to Patients										3,315,298	
57.00	Renal Dialysis	909,267									1,283,662	
58.00	ASC (Non-Distinct Part)										0	
59.00											0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01											0	
61.00	Emergency										15,188,463	33,528
62.00	Observation Beds										0	
71.00	Home Health Agency	10,259,257									19,825,743	7,567
82.00											0	
83.00											0	
84.00											0	
85.00											0	
93.00	Hospice	4,056,642									8,389,091	3,426
	NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop, and Canteen	47,093									271,135	2,208
100.00	Outpatient Meals										0	
100.01	SCMPG										2,113,405	73,613
100.02	Entity 01 Other Costs										656,963	22,883
100.03	Vacant Space										3,645,985	126,995
100.04	Outpatient Pharmacy										135,194	4,703
100.00	Research										0	
100.09	Outside Rental/Real Estate										0	
100.10	MD Sleep										48,921	1,704
100.11											0	
100.12											0	
100.13											0	
100.14											0	
100.15											0	
	TOTAL	94,807,319	0	0	0	0	0	0	0	0	215,284,932	625,081
	COST TO BE ALLOCATED	25,287,773	0	0	0	0	0	0	0	0	45,777,856	1,015,295
	UNIT COST MULTIPLIER - SCH 8	0.266728	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.212638	1.624262

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (TIME SPENT) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00
	GENERAL SERVICE COST CENTERS												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and 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													
6.02													
6.03													
6.04													
6.05													
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	2,434											
10.00	Housekeeping		18,824										
11.00	Dietary	3,012		2,756									
12.00	Cafeteria	14,608		2,496									
13.00	Maintenance of Personnel												
14.00	Nursing Administration	374		1,144		4,282,240							
15.00	Central Services and Supply	18,991		2,600		2,399,798							
16.00	Pharmacy	6,559		1,872		3,160,763			91				
17.00	Medical Records and Library	194		1,300		3,300,924							
18.00	Social Service			208									
19.00													
19.02													
19.03													
20.00													
21.00													
22.00	Intern and Residents Service-Salary and Fringes												
23.00	Intern and Residents Other Program												
24.00	Paramedical Ed Program												
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	128,085	432,006	40,560	147,590	22,964,022		389,720	942		44,713	44,713	
26.00	Intensive Care Unit	26,811	56,716	6,760	5,413	4,339,266		63,892	259		1,640	1,640	
27.00													
30.01	Neonatal Intensive Care Unit	14,486	12,035	6,760		3,302,141		57,681	200		3,143	3,143	
30.02													
30.03													
31.00													
32.00													
33.00	Nursery	1,663		1,144		1,799,634		197	113		2,973	2,973	
34.00	Medicare Certified Nursing Facility												
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01													
36.02	Transitional Care Unit												

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (TIME SPENT) 17.00	SOC SERV (TIME SPENT) 18.00	STAT 19.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	40,955	87,637	21,580		5,485,845		67,281	2,420		931,896	931,896	
38.00	Recovery Room	12,797	176	3,224		2,128,328		32,952	25		1,163,131	1,163,131	
39.00	Delivery Room and Labor Room	25,908	83,147	7,696		4,591,333		64,457	100		1,400	1,400	
40.00	Anesthesiology	1,951	146								877,633	877,633	
41.00	Radiology-Diagnostic	37,102	84,178	2,080							1,984,867	1,984,867	
41.01													
42.00	Radiology-Therapeutic												
42.01	Nuclear Medicine		11,936	2,080							98,951	98,951	
43.00	Radioisotope												
44.00	Laboratory	9,417	216	520							4,417,851	4,417,851	
44.01	Pathological Lab												
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion										5,939	5,939	
48.00	Intravenous Therapy								1,342	160	52,469	52,469	
49.00	Respiratory Therapy		31	260							1,532,432	1,532,432	
50.00	Physical Therapy	2,057	18,857	26							60,140	60,140	
51.00	Occupational Therapy			104							1,716	1,716	
52.00	Speech Pathology										1,567	1,567	
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients								4,372		52,469	52,469	
56.00	Drugs Charged to Patients									9,840	52,469	52,469	
57.00	Renal Dialysis			208		909,267		16,316	136		28,096	28,096	
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01													
61.00	Emergency	33,528	194,939	7,696							50,602	50,602	
62.00	Observation Beds												
71.00	Home Health Agency	7,567				10,259,257		62,566					
82.00													
83.00													
84.00													
85.00													
93.00	Hospice	3,426		624		4,056,642		36,891					
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen	2,208		52		47,093							
100.00	Outpatient Meals				28,004								
100.01	SCMPG	73,613											
100.02	Entity 01 Other Costs	22,883											
100.03	Vacant Space	126,995											
100.04	Outpatient Pharmacy	4,703											
100.00	Research												
100.09	Outside Rental/Real Estate												
100.10	MD Sleep	1,704											
100.11													
100.12													
100.13													
100.14													
100.15													
	TOTAL	624,031	1,000,844	113,750	181,007	73,026,553	0	791,953	10,000	10,000	11,366,097	11,366,097	0
	COST TO BE ALLOCATED	22,146,770	746,493	8,083,499	2,079,000	2,854,258	0	7,166,572	5,932,145	5,855,023	6,040,230	1,530,121	0
	UNIT COST MULTIPLIER - SCH 8	35.489856	0.745863	71.063723	11.485744	0.039085	0.000000	9.049239	593.214478	585.502317	0.531425	0.134621	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
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	20.00	21.00	22.00	23.00	24.00
	GENERAL SERVICE COST CENTERS							
1.00								
2.00								
3.00	New Cap Rel Costs-Building and 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								
6.02								
6.03								
6.04								
6.05								
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								
20.00								
21.00								
22.00	Intern and Residents Service-Salary and Fringes							
23.00	Intern and Residents Other Program							
24.00	Paramedical Ed Program							
	INPATIENT ROUTINE COST CENTERS							
25.00	Adults and Pediatrics (General Routine)							
26.00	Intensive Care Unit							
27.00								
30.01	Neonatal Intensive Care Unit							
30.02								
30.03								
31.00								
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								
36.02	Transitional Care Unit							

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
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	20.00	21.00	22.00	23.00	24.00
	ANCILLARY COST CENTERS							
37.00	Operating Room							
38.00	Recovery Room							
39.00	Delivery Room and Labor Room							
40.00	Anesthesiology							
41.00	Radiology-Diagnostic							
41.01								
42.00	Radiology-Therapeutic							
42.01	Nuclear Medicine							
43.00	Radioisotope							
44.00	Laboratory							
44.01	Pathological Lab							
46.00	Whole Blood							
47.00	Blood Storing, Processing, and Transfusion							
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								
59.01								
59.02								
59.03								
60.00	Clinic							
60.01								
61.00	Emergency							
62.00	Observation Beds							
71.00	Home Health Agency							
82.00								
83.00								
84.00								
85.00								
93.00	Hospice							
	NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop, and Canteen							
100.00	Outpatient Meals							
100.01	SCMPG							
100.02	Entity 01 Other Costs							
100.03	Vacant Space							
100.04	Outpatient Pharmacy							
100.00	Research							
100.09	Outside Rental/Real Estate							
100.10	MD Sleep							
100.11								
100.12								
100.13								
100.14								
100.15								
	TOTAL	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name: KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended: DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00		$	$ 0	$ 0
2.00			0	0
3.00	New Cap Rel Costs-Building and Fixtures	18,100,873	0	18,100,873
4.00	New Cap Rel Costs-Movable Equipment	7,991,032	0	7,991,032
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	25,287,773	0	25,287,773
6.01			0	0
6.02			0	0
6.03			0	0
6.04			0	0
6.05			0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	41,001,836	0	41,001,836
7.00	Maintenance and Repairs	528,001	0	528,001
8.00	Operation of Plant	13,979,412	0	13,979,412
9.00	Laundry and Linen Service	383,137	0	383,137
10.00	Housekeeping	5,373,586	0	5,373,586
11.00	Dietary	1,080,760	0	1,080,760
12.00	Cafeteria	1,060,460	0	1,060,460
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,444,101	0	4,444,101
15.00	Central Services and Supply	2,388,980	0	2,388,980
16.00	Pharmacy	3,235,225	0	3,235,225
17.00	Medical Records and Library	3,904,659	0	3,904,659
18.00	Social Service	1,249,622	0	1,249,622
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00			0	0
22.00	Intern and Residents Service-Salary and Fringes		0	0
23.00	Intern and Residents Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (General Routine)	24,255,921	0	24,255,921
26.00	Intensive Care Unit	4,693,226	0	4,693,226
27.00			0	0
30.01	Neonatal Intensive Care Unit	3,478,072	0	3,478,072
30.02			0	0
30.03			0	0
31.00			0	0
32.00			0	0
33.00	Nursery	2,001,655	0	2,001,655
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			0	0
36.02	Transitional Care Unit		0	0

STATE OF CALIFORNIA SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name: KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended: DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	$ 12,400,605	$ 0	$ 12,400,605
38.00	Recovery Room	2,175,133	0	2,175,133
39.00	Delivery Room and Labor Room	4,915,935	0	4,915,935
40.00	Anesthesiology	2,284,662	0	2,284,662
41.00	Radiology-Diagnostic	11,803,991	0	11,803,991
41.01			0	0
42.00	Radiology-Therapeutic		0	0
42.01	Nuclear Medicine	1,576,159	0	1,576,159
43.00	Radioisotope		0	0
44.00	Laboratory	11,534,265	0	11,534,265
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	1,015,453	0	1,015,453
48.00	Intravenous Therapy	629,529	0	629,529
49.00	Respiratory Therapy	3,076,673	0	3,076,673
50.00	Physical Therapy	374,982	0	374,982
51.00	Occupational Therapy	10,904	0	10,904
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,001,651	0	2,001,651
56.00	Drugs Charged to Patients	3,315,298	0	3,315,298
57.00	Renal Dialysis	1,021,697	0	1,021,697
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01			0	0
61.00	Emergency	14,225,885	0	14,225,885
62.00	Observation Beds		0	0
71.00	Home Health Agency	16,860,195	0	16,860,195
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	7,207,948	0	7,207,948
	SUBTOTAL	$ 260,869,296	$ 0	$ 260,869,296
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	193,492	0	193,492
100.00	Outpatient Meals		0	0
100.01	SCMPG		0	0
100.02	Entity 01 Other Costs		0	0
100.03	Vacant Space		0	0
100.04	Outpatient Pharmacy		0	0
100.05	Research		0	0
100.06	Outside Rental/Real Estate		0	0
100.07	MD Sleep		0	0
100.08			0	0
100.09			0	0
100.10			0	0
100.11			0	0
100.12			0	0
100.99	SUBTOTAL	$ 193,492	$ 0	$ 193,492
101	TOTAL	$ 261,062,788	$ 0	$ 261,062,788

(To Schedule 8)

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00		$0												
2.00		0												
3.00	New Cap Rel Costs-Building and Fixtures	0												
4.00	New Cap Rel Costs-Movable Equipment	0												
4.01		0												
4.02		0												
4.03		0												
4.04		0												
4.05		0												
4.06		0												
4.07		0												
4.08		0												
5.00	Employee Benefits	0												
6.01		0												
6.02		0												
6.03		0												
6.04		0												
6.05		0												
6.06		0												
6.07		0												
6.08		0												
6.00	Administrative and General	0												
7.00	Maintenance and Repairs	0												
8.00	Operation of Plant	0												
9.00	Laundry and Linen Service	0												
10.00	Housekeeping	0												
11.00	Dietary	0												
12.00	Cafeteria	0												
13.00	Maintenance of Personnel	0												
14.00	Nursing Administration	0												
15.00	Central Services and Supply	0												
16.00	Pharmacy	0												
17.00	Medical Records and Library	0												
18.00	Social Service	0												
19.00		0												
19.02		0												
19.03		0												
20.00		0												
21.00		0												
22.00	Intern and Residents Service-Salary and Fring	0												
23.00	Intern and Residents Other Program	0												
24.00	Paramedical Ed Program	0												
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults and Pediatrics (General Routine)	0												
26.00	Intensive Care Unit	0												
27.00		0												
30.01	Neonatal Intensive Care Unit	0												
30.02		0												
30.03		0												
31.00		0												
32.00		0												
33.00	Nursery	0												
34.00	Medicare Certified Nursing Facility	0												
35.00	Distinct Part Nursing Facility	0												
36.00	Adult Subacute Care Unit	0												
36.01		0												
36.02	Transitional Care Unit	0												

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
37.00	Operating Room	0												
38.00	Recovery Room	0												
39.00	Delivery Room and Labor Room	0												
40.00	Anesthesiology	0												
41.00	Radiology-Diagnostic	0												
41.01		0												
42.00	Radiology-Therapeutic	0												
42.01	Nuclear Medicine	0												
43.00	Radioisotope	0												
44.00	Laboratory	0												
44.01	Pathological Lab	0												
46.00	Whole Blood	0												
47.00	Blood Storing, Processing, and Transfusion	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		0												
59.01		0												
59.02		0												
59.03		0												
60.00	Clinic	0												
60.01		0												
61.00	Emergency	0												
62.00	Observation Beds	0												
71.00	Home Health Agency	0												
82.00		0												
83.00		0												
84.00		0												
85.00		0												
93.00	Hospice	0												
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	0												
100.00	Outpatient Meals	0												
100.01	SCMPG	0												
100.02	Entity 01 Other Costs	0												
100.03	Vacant Space	0												
100.04	Outpatient Pharmacy	0												
100.05	Research	0												
100.06	Outside Rental/Real Estate	0												
100.07	MD Sleep	0												
100.08		0												
100.09		0												
100.10		0												
100.11		0												
100.12		0												
101.00	TOTAL	$0	0	0	0	0	0	0	0	0	0	0	0	0
		(To Sch 10)												

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CIT

Fiscal Period Ended:
DECEMBER 31, 2009

		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00														
2.00														
3.00	New Cap Rel Costs-Building and 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														
6.02														
6.03														
6.04														
6.05														
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														
20.00														
21.00														
22.00	Intern and Residents Service-Salary and Fri													
23.00	Intern and Residents Other Program													
24.00	Paramedical Ed Program													
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults and Pediatrics (General Routine)													
26.00	Intensive Care Unit													
27.00														
30.01	Neonatal Intensive Care Unit													
30.02														
30.03														
31.00														
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														
36.02	Transitional Care Unit													

Provider Name:
KAISER FOUNDATION HOSPITALS—PANORAMA CIT

Fiscal Period Ended:
DECEMBER 31, 2009

		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
37.00	Operating Room													
38.00	Recovery Room													
39.00	Delivery Room and Labor Room													
40.00	Anesthesiology													
41.00	Radiology-Diagnostic													
41.01														
42.00	Radiology-Therapeutic													
42.01	Nuclear Medicine													
43.00	Radioisotope													
44.00	Laboratory													
44.01	Pathological Lab													
46.00	Whole Blood													
47.00	Blood Storing, Processing, and Transfusion													
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														
59.01														
59.02														
59.03														
60.00	Clinic													
60.01														
61.00	Emergency													
62.00	Observation Beds													
71.00	Home Health Agency													
82.00														
83.00														
84.00														
85.00														
93.00	Hospice													
	NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen													
100.00	Outpatient Meals													
100.01	SCMPG													
100.02	Entity 01 Other Costs													
100.03	Vacant Space													
100.04	Outpatient Pharmacy													
100.05	Research													
100.06	Outside Rental/Real Estate													
100.07	MD Sleep													
100.08														
100.09														
100.10														
100.11														
100.12														
101.00	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	Provider NPI	Adjustments
KAISER FOUNDATION HOSPITALS—PANORAMA CITY	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1376698043	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENT			
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 et seq. and are incorporated in Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245			

Provider Name	Fiscal Period	Provider NPI	Adjustments
KAISER FOUNDATION HOSPITALS—PANORAMA CITY	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1376698043	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
2	4	D-1	I	XIX	1.00,4.00	1	Adults and Pediatrics	44,713	(2,356)	42,357
	4A	D-1	II	XIX	42.00	2	Nursery	2,973	62	3,035
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	1,640	2,256	3,896
	4A	D-1	II	XIX	47.01	2	Neonatal Intensive Care Unit	3,143	(91)	3,052
							To adjust total patient days to agree with the provider's supporting documentation.			
							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 HOSPITALS—PANORAMA CITY	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1376698043	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED TOTAL RVU'S			
3	5	C	I	XIX	48.00	8	Intravenous Therapy	52,469	(52,469)	0
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	52,469	(52,469)	0
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	52,469	(52,469)	0
	5	C	I	XIX	103.00	8	Total	11,313,628	(157,407)	11,156,221

To eliminate RVU's determined by total patients days which are an appropriate determination of ancillary usage.
42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60
CMS Pub. 15-1, Sections 2304, 2404, and 2408

Provider Name	Fiscal Period	Provider NPI	Adjustments
KAISER FOUNDATION HOSPITALS—PANORAMA CITY	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1376698043	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA			
4	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	194	132	326
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	31	1	32
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	65	61	126
	4A	D-1	II	XIX	47.01	4	Medi-Cal Cays—Neonatal Intensive Care Unit	0	2	2
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Services Charges	$1,451,825	($305,312)	$1,146,513
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Services Charges	21,409	(21,409)	0
6	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	$0	$2,817	$2,817
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	7,616	6,500	14,116
7	1	E-3	III	XIX	57.00	1	Interim Payments	$622,221	$498,647	$1,120,868

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data:
NPI 1376698043
Service Period: January 1, 2009 through December 31, 2009
Payment Period: January 1, 2009 through May 31, 2011
Reports Dated: June 27, 2011
42 CFR 413.20, 413.24, 413.53, and 433.139
CMS Pub. 15-1, Sections 2205, 2300, and 2304
W&I Code, Section 14105.191
CCR, Title 22, Section 51541

Provider Name	Fiscal Period	Provider NPI	Adjustments
KAISER FOUNDATION HOSPITALS—PANORAMA CITY	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1376698043	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
8	6	D-4		XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	$2,401	($2,401)	$0
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	2,632	(2,632)	0
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	8	(8)	0
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	2,272	(2,272)	0
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	1,328	(1,328)	0
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	3,018	(3,018)	0
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing, and Transfusion	33	(33)	0
	6	D-4		XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	290	(290)	0
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary RVU—Respiratory Therapy	8,470	(8,470)	0
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	332	(332)	0
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charged to Patients	290	(290)	0
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	290	(290)	0
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	45	(45)	0
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary RVU—Total	21,409	(21,409)	0
							To eliminate Medi-Cal Ancillary Charges calculated by the provider due to the provider's methodology not being supported. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			
9	1	Not Reported					Routine Services—Late Billing Reduction	$0	$23,159	$23,159 *
							To reduce Medi-Cal routine service cost by 25% for claims billed during the 7th through 9th month after the month of service. 42 CFR 413.24 and 431.107 CMS Pub. 15-1, Sections 2304 and 2408 W&I Code, Section 14115 CCR, Title 22, Sections 51458.1 and 51476			
10	1	Not Reported					Routine Services—Late Billing Reduction *	$23,159	$17,505	$40,664
							To reduce Medi-Cal routine service cost by 50% for claims billed during the 7th through 9th month after the month of service. 42 CFR 413.24 and 431.107 CMS Pub. 15-1, Sections 2304 and 2408 W&I Code, Section 14115 CCR, Title 22, Sections 51458.1 and 51476			

*Balance carried forward from prior/to subsequent adjustments