

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – HAYWARD
HAYWARD, CALIFORNIA
PROVIDER NUMBER: ZZR00512F AND
NPI NUMBER: 1801960513**

**FISCAL PERIOD ENDED
DECEMBER 31, 2007**

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

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
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 8, 2012

Jane C. Moore
Associate Director, National Medicare Finance
Kaiser Foundation Health Plan, Inc. & Hospital
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

In the Matter of:

PROVIDER: KAISER FOUNDATION HOSPITAL – HAYWARD
PROVIDER NO. ZZR00512F
NPI NO. 1801960513
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. HA11-1207-465B-LA

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 9, 2011 from the informal hearing, the following revisions are made to the Medi-Cal audit report dated September 8, 2010.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due State	\$	648,893
Revision		<u>11,107</u>
Revised Amount Due State	\$	<u>660,000</u>

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

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status

Jane C. Moore
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If you have any questions in regard to this revision, please call the Audits Section-
Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
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Certified

cc: Evie Correa, Chief
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SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00512F	Audited	\$ (648,893)	
	Net Change	\$ (11,107)	
	Revised Amount Due Provider (State)	\$ (660,000)	
2. Subprovider I (SCHEDULE 1-1) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No.	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No.	Audited		\$ 0
	Net Change		\$ 0
	Revised Cost		\$ 0
	Revised Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No.	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No.	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No.	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (660,000)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1)		
	Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
11.	Rural Health Clinic (RHC SCH 1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1)		
	Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
16.	Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17.	Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ (660,000)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00512F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,769,459</u>	\$ <u>1,758,352</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>1,769,459</u>	\$ <u>1,758,352</u>
6. Interim Payments (Rev)	\$ <u>(2,348,803)</u>	\$ <u>(2,348,803)</u>
7. Balance Due Provider (State)	\$ <u>(579,344)</u>	\$ <u>(590,451)</u>
8. Duplicate Payments (Rev)	\$ <u>0</u>	\$ <u>0</u>
9. Routine Services - Late Billing Penalty (Rev)	\$ <u>(69,549)</u>	\$ <u>(69,549)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(648,893)</u></u>	\$ <u><u>(660,000)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00512F

AUDITED	REVISED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>1,773,877</u>	\$ <u>1,762,770</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$ <u>2,974,384</u>	\$ <u>2,974,384</u>
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3. Inpatient Ancillary Service Charges (Rev)	<u>7,772</u>	<u>7,772</u>
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4. Total Charges - Medi-Cal Inpatient Services	<u>2,982,156</u>	<u>2,982,156</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,208,279</u>	\$ <u>1,219,386</u>
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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 NET COSTS OF COVERED SERVICESProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00512F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>161,481</u>	\$ <u>161,481</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>1,612,396</u>	\$ <u>1,601,289</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>1,773,877</u>	\$ <u>1,762,770</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>1,773,877</u>	\$ <u>1,762,770</u>
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ <u>0</u>	\$ <u>0</u>
10. Patient and Third Party Liability (Rev)	\$ <u>(4,418)</u>	\$ <u>(4,418)</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>1,769,459</u></u>	\$ <u><u>1,758,352</u></u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00512F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	64,247	64,482
2. Inpatient Days (include private, exclude swing-bed) (Rev 1)	64,247	64,482
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	64,247	64,482
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	422	422

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 25)	\$ 127,282,992	\$ 127,282,992
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)	\$ 127,282,992	\$ 127,282,992

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)	\$ 127,282,992	\$ 127,282,992

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,981.15	\$ 1,973.93
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 836,045	\$ 832,998
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 776,351	\$ 768,291
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,612,396	\$ 1,601,289

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - HAYWARDFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00512F

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,340,283	\$ 2,340,283
2. Total Inpatient Days (Rev 1)	3,504	4,598
3. Average Per Diem Cost	\$ 667.89	\$ 508.98
4. Medi-Cal Inpatient Days (Rev)	21	21
5. Cost Applicable to Medi-Cal	\$ 14,026	\$ 10,689
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 34,200,304	\$ 34,200,304
7. Total Inpatient Days (Rev 1)	8,288	8,452
8. Average Per Diem Cost	\$ 4,126.48	\$ 4,046.42
9. Medi-Cal Inpatient Days (Rev)	59	59
10. Cost Applicable to Medi-Cal	\$ 243,462	\$ 238,739
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 13,317,322	\$ 13,317,322
17. Total Inpatient Days (Rev)	5,251	5,251
18. Average Per Diem Cost	\$ 2,536.15	\$ 2,536.15
19. Medi-Cal Inpatient Days (Rev)	192	192
20. Cost Applicable to Medi-Cal	\$ 486,941	\$ 486,941
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Rev)	\$ 310.68	\$ 310.68
27. Medi-Cal Inpatient Days (Rev)	99	99
28. Cost Applicable to Medi-Cal	\$ 30,757	\$ 30,757
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 233.01	\$ 233.01
30. Medi-Cal Inpatient Days (Rev)	5	5
31. Cost Applicable to Medi-Cal	\$ 1,165	\$ 1,165
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 776,351	\$ 768,291

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00512F

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0.00	\$ 0.00
27. Total Inpatient Days (Rev)	0	0
28. Average Per Diem Cost	\$ 0	\$ 0
29. Medi-Cal Inpatient Days (Rev)		
30. Cost Applicable to Medi-Cal		
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 HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No:
ZZR00512F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY UNITS (Rev)	RATIO COST TO UNITS	MEDI-CAL UNITS (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 38,249,058	1,318,407	29.011571	121	\$ 3,503
38.00	Recovery Room	10,698,862	1,600,982	6.682687	29	194
39.00	Delivery Room and Labor Room	11,870,807	21,270	558.100918	13	7,255
40.00	Anesthesiology	4,714,185	1,399,993	3.367292	117	394
41.00	Radiology - Diagnostic	30,104,901	2,671,606	11.268466	307	3,459
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	3,026,306	368,876	8.204128	2	16
44.00	Laboratory	0	0	0.000000	0	0
44.01	Laboratory - Clinical	33,688,724	1,782,431	18.900437	4,531	85,628
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing, Processing and Trans	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	10,184,544	0	0.000000	897	0
50.00	Physical Therapy	2,590,671	242,920	10.664709	95	1,016
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	640,182	186,350	3.435374	47	160
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	1,871,909	81,290	23.027546	773	17,795
56.00	Drugs Charged to Patients	675,262	81,290	8.306829	773	6,419
57.00	Renal Dialysis	1,763,621	29,670	59.441222	1	59
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	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	37,304,518	71,290	523.278412	68	35,583
62.00	Observation Beds	0	0	0.000000	0	0
71.00	Home Health Agency	9,425,398	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	7,101,939	0	0.000000	0	0
TOTAL		\$ 203,910,887	9,856,375		7,772	\$ 161,481

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

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	1,521,204	0	0	0	0	0	0	0	0	21,399,049	5,922,983
38.00 Recovery Room	0	1,022,675	0	0	0	0	0	0	0	0	6,520,602	1,804,819
39.00 Delivery Room and Labor Room	0	1,104,768	0	0	0	0	0	0	0	0	7,241,666	2,004,401
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,714,185	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	30,104,901	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	3,026,306	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	33,688,724	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	1,257,356	0	0	0	0	0	0	0	0	7,518,050	2,080,900
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,590,671	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	640,182	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	1,466,109	405,800
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	528,876	146,386
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,381,296	382,325
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 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	37,304,518	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	1,062,373	0	0	0	0	0	0	0	0	7,341,501	2,032,033
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	746,598	0	0	0	0	0	0	0	0	5,440,813	1,505,947
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	251,991	69,748
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	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAP	0	64,834	0	0	0	0	0	0	0	0	475,414	131,588
100.02 Residents - MD	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilation Care	0	0	0	0	0	0	0	0	0	0	261,918	72,496
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	188,882	52,280
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expense	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	265,984	0	0	0	0	0	0	0	0	1,324,347	366,562
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	36,094,314	0	0	0	0	0	0	0	0	384,942,550	59,154,551

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

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	780,566	1,130,983	48,278	1,786,709	0	74,263	0	1,662,907	5,443,321	0	0	0
38.00 Recovery Room	42,101	61,002	27,429	439,567	0	49,928	0	1,662,907	90,507	0	0	0
39.00 Delivery Room and Labor Room	149,740	216,962	37,908	868,790	0	53,928	0	935,385	362,026	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - 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	58,415	84,640	180	113,770	0	61,379	0	0	267,210	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
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	0	0	0	0	51,864	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	23,142	33,531	0	62,056	0	36,449	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	35,501	51,438	0	23,271	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAP	0	0	0	0	0	3,160	0	0	0	0	0	0
100.02 Residents - MD	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilation 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 Expense	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	12,989	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	263,629	0	0	0	0	0	0	0
TOTAL	<u>4,479,313</u>	<u>6,313,853</u>	<u>559,839</u>	<u>10,323,351</u>	<u>5,840,249</u>	<u>1,416,024</u>	<u>0</u>	<u>16,551,122</u>	<u>6,510,005</u>	<u>21,804,881</u>	<u>7,106,865</u>	<u>1,750,896</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

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	77,800	41,554	0	38,368,413	(119,355)	38,249,058
38.00 Recovery Room	0	0	0	0	0	0	0	0	10,698,862		10,698,862
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	11,870,807		11,870,807
40.00 Anesthesiology	0	0	0	0	0	0	0	0	4,714,185		4,714,185
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	30,104,901		30,104,901
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	3,026,306		3,026,306
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	33,688,724		33,688,724
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	10,184,544		10,184,544
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,590,671		2,590,671
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	640,182		640,182
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	1,871,909		1,871,909
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	675,262		675,262
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,763,621		1,763,621
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 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	37,304,518		37,304,518
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	9,425,398		9,425,398
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	7,101,939		7,101,939
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	431,950		431,950
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	0	0	0	0	0	0	0	0	0		0
100.01 FAMCAP	0	0	0	0	0	0	0	0	610,162		610,162
100.02 Residents - MD	0	0	0	0	0	121,369	64,824	0	186,193	(186,192)	1
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	0		0
100.04 Home Ventilation Care	0	0	0	0	0	0	0	0	334,414		334,414
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	241,162		241,162
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07 CRNA Expense	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	1,703,898		1,703,898
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	263,629		263,629
TOTAL	0	0	0	0	0	207,468	110,810	0	384,942,550	(318,278)	384,624,272

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

	EMP BENE (HOURS PAID) 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	132,473								21,399,049	58,420
38.00	Recovery Room	89,059								6,520,602	3,151
39.00	Delivery Room and Labor Room	96,208								7,241,666	11,207
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Trans									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	109,496								7,518,050	4,372
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									1,466,109	
56.00	Drugs Charged to Patients									528,876	
57.00	Renal Dialysis									1,381,296	
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	Other Clinic Services									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00	Home Health Agency	92,516								7,341,501	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice	65,017								5,440,813	1,732
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									251,991	2,657
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAMCAP	5,646								475,414	
100.02	Residents - MD									0	
100.03	Vacant Unassigned									0	
100.04	Home Ventilation Care									261,918	
100.05	Home IV Therapy									188,882	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expense									0	
100.08	I and R Non-MD	23,163								1,324,347	
100.09	NRCC O/P Meals									0	
TOTAL		3,143,249	0	0	0	0	0	0	0	213,718,512	335,246
COST TO BE ALLOCATED		36,094,314	0	0	0	0	0	0	0	59,154,551	4,479,313
UNIT COST MULTIPLIER - SCH 8		11.483123	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.276787	13.361272

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

	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
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	2,769											
10.00	12,611											
11.00	13,077	4	116									
12.00	19,901			72								
13.00	Maintenance of Personnel											
14.00	7,269	4	197			11,461						
15.00	15,499	4,375	221			3,923	16					
16.00	7,241											
17.00	9,373			55			5,311					
18.00	2,202			34			1,107					
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00	Intern and Resident Service - Salary and Fringes											
23.00	Intern and Resident - Other Program											
24.00	Paramedical Ed Program											
	INPATIENT ROUTINE COST CENTERS											
25.00	57,952	87,288	3,672	180,037	47,990			679	74	7,270	64,247	64,247
26.00	89,500	13,020	730	23,225	9,842			121	44	2,249	8,288	8,288
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	3,991	1,358	60			5,328	62	19	481	5,251	5,251	
30.01	Intermediate Care Nursery											
32.00												
33.00	3,213	532	280			355	68	24			3,504	3,504
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (TIME SPENT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (TIME SPENT) 14.00	CENT SERV & SUPPLY (TIME SPENT) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (PATIENT DAYS) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	58,420	11,536	1,382			128	2,526					
38.00	Recovery Room	3,151	6,554	340			128	42					
39.00	Delivery Room and Labor Room	11,207	9,058	672			72	168					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
42.00	Radiology - Therapeutic												
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	4,372	43	88		5,264		124					
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	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency					4,448							
82.00													
83.00													
84.00													
85.00													
93.00	Hospice	1,732		48		3,126							
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	2,657		18									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAMCAP					271							
100.02	Residents - MD												
100.03	Vacant Unassigned												
100.04	Home Ventilation Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expense												
100.08	I and R Non-MD					1,114							
100.09	NRCC O/P Meals				9,609								
	TOTAL	326,137	133,772	7,985	212,871	121,442	0	1,274	3,021	10,000	81,290	81,290	0
	COST TO BE ALLOCATED	6,313,853	559,839	10,323,351	5,840,249	1,416,024	0	16,551,122	6,510,005	21,804,881	7,106,865	1,750,896	0
	UNIT COST MULTIPLIER - SCH 8	19.359511	4.185024	1292.842972	27.435627	11.660085	0.000000	12991.461463	2154.917194	2180.488136	87.426066	21.538885	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

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 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
- 20.00
- 21.00 Nursing School
- 22.00 Intern and Resident Service - Salary and Fringes
- 23.00 Intern and Resident - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine) 400 400
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Intensive Care Nursery
- 30.01 Intermediate Care Nursery
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

	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					3,750	3,750	
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
42.00							
43.00							
44.00							
44.01							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
54.00							
55.00							
56.00							
57.00							
58.00							
59.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.01							
100.02					5,850	5,850	
100.03							
100.04							
100.05							
100.06							
100.07							
100.08							
100.09							
TOTAL	0	0	0	0	10,000	10,000	0
COST TO BE ALLOCATED	0	0	0	0	207,468	110,810	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	20.746771	11.081021	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment	0	0	0
3.00	New Capital Related Costs - Buildings and Fixtures	9,492,966	0	9,492,966
4.00	New Capital Related Costs - Moveable Equipment	316,476	0	316,476
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	36,094,314	0	36,094,314
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing / Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	55,117,631	0	55,117,631
7.00	Maintenance and Repairs	3,507,147	0	3,507,147
8.00	Operation of Plant	4,050,041	0	4,050,041
9.00	Laundry and Linen Service	205,453	0	205,453
10.00	Housekeeping	5,097,503	0	5,097,503
11.00	Dietary	2,961,840	0	2,961,840
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	9,517,490	0	9,517,490
15.00	Central Services and Supply	2,897,180	0	2,897,180
16.00	Pharmacy	15,129,832	0	15,129,832
17.00	Medical Records and Library	3,694,196	0	3,694,196
18.00	Social Service	947,563	0	947,563
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern and Resident Service - Salary and Fringes	162,492	0	162,492
23.00	Intern and Resident - Other Program	13,418	0	13,418
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	51,924,583	0	51,924,583
26.00	Intensive Care Unit	12,540,062	0	12,540,062
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Intensive Care Nursery	6,893,518	0	6,893,518
30.01	Intermediate Care Nursery	0	0	0
32.00		0	0	0
33.00	Nursery	254,295	0	254,295
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 18,296,845	\$ 0	\$ 18,296,845
38.00	Recovery Room	5,405,742	0	5,405,742
39.00	Delivery Room and Labor Room	5,812,392	0	5,812,392
40.00	Anesthesiology	4,714,185	0	4,714,185
41.00	Radiology - Diagnostic	30,104,901	0	30,104,901
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	3,026,306	0	3,026,306
44.00	Laboratory	0	0	0
44.01	Laboratory - Clinical	33,688,724	0	33,688,724
46.00	Whole Blood	0	0	0
47.00	Blood Storing, Processing and Trans	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	6,135,470	0	6,135,470
50.00	Physical Therapy	2,590,671	0	2,590,671
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	640,182	0	640,182
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	1,466,109	0	1,466,109
56.00	Drugs Charged to Patients	528,876	0	528,876
57.00	Renal Dialysis	1,381,296	0	1,381,296
58.00	ASC (Non-Distinct Part)	0	0	0
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01	Other Clinic Services	0	0	0
61.00	Emergency	37,304,518	0	37,304,518
62.00	Observation Beds	0	0	0
71.00	Home Health Agency	6,278,602	0	6,278,602
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
93.00	Hospice	4,648,243	0	4,648,243
	SUBTOTAL	\$ 382,841,062	\$ 0	\$ 382,841,062
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	181,872	0	181,872
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
100.00		0	0	0
100.01	FAMCAP	410,580	0	410,580
100.02	Residents - MD	0	0	0
100.03	Vacant Unassigned	0	0	0
100.04	Home Ventilation Care	261,918	0	261,918
100.05	Home IV Therapy	188,882	0	188,882
100.06	Non-Certified Hospice	0	0	0
100.07	CRNA Expense	0	0	0
100.08	I and R Non-MD	1,058,236	0	1,058,236
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 2,101,488	\$ 0	\$ 2,101,488
101	TOTAL	\$ 384,942,550	\$ 0	\$ 384,942,550

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - HAYWARD

Page 1
Fiscal Period Ended:
DECEMBER 31, 2007

	TOTAL REV (Page 1)	AUDIT REV										
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - 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											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 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											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00	0											
100.01 FAMCAP	0											
100.02 Residents - MD	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilation Care	0											
100.05 Home IV Therapy	0											
100.06 Non-Certified Hospice	0											
100.07 CRNA Expense	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 Number		Revision
KAISER FOUNDATION HOSPITAL - HAYWARD							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZR00512F		1
Report References							Explanation of Revisions	As Adjusted	Increase (Decrease)	As Revised		
Rev. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>REVISION TO AUDITED PATIENT DAYS</u>												
1	4	D-1	I	XIX	1,2,4	1	Adults and Pediatrics	64,247	235	64,482		
	4A	D-1	II	XIX	42.00	2	Nursery	3,504	1,094	4,598		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	8,288	164	8,452		
To adjust total patient days in accordance with the Report of Findings from the Informal Appeal dated August 9, 2011. Case No. HA11-1207-465B-LA, Issue No. 2												