

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – WALNUT CREEK
WALNUT CREEK, CALIFORNIA
PROVIDER NUMBER: ZZR00072F AND
NPI NUMBER: 1639244262**

**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 – WALNUT CREEK
PROVIDER NO. ZZR00072F
NPI NO. 1639244262
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. HA11-1207-470B-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 Provider	\$	13,019
Revision		<u>(12,587)</u>
Revised Amount Due Provider	\$	<u>432</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 due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary.

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 - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2007

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00072F	Audited	\$ 13,019	
	Net Change	\$ (12,587)	
	Revised Amount Due Provider (State)	\$ 432	
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)		\$ 432	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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)	\$ 432	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00072F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>319,537</u>	\$ <u>306,950</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>319,537</u>	\$ <u>306,950</u>
6. Interim Payments (Rev)	\$ <u>(292,226)</u>	\$ <u>(292,226)</u>
7. Balance Due Provider (State)	\$ <u>27,311</u>	\$ <u>14,724</u>
8. Duplicate Payments (Rev)	\$ <u>0</u>	\$ <u>0</u>
9. Routine Services - Late Billing Penalty	\$ <u>(14,292)</u>	\$ <u>(14,292)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>13,019</u>	\$ <u>432</u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00072F

	AUDITED	REVISED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>319,537</u>	\$ <u>306,950</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Rev)	\$ <u>698,030</u>	\$ <u>698,030</u>
3. Inpatient Ancillary Service Charges (Rev)	<u>945</u>	<u>945</u>
4. Total Charges - Medi-Cal Inpatient Services	<u>698,975</u>	<u>698,975</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>379,438</u>	\$ <u>392,025</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></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 - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00072F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 27,049	\$ 27,049
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 292,488	\$ 279,901
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)	\$ 319,537	\$ 306,950
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 319,537	\$ 306,950
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ 0	\$ 0
10. Patient and Third Party Liability (Rev)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 319,537	\$ 306,950
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00072F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	62,517	62,887
2. Inpatient Days (include private, exclude swing-bed) (Rev 1)	62,517	62,887
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	62,517	62,887
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)	51	51

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)	\$ 122,065,825	\$ 122,065,825
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)	\$ 122,065,825	\$ 122,065,825

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)	\$ 122,065,825	\$ 122,065,825

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,952.52	\$ 1,941.03
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 99,579	\$ 98,993
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 192,909	\$ 180,908
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 292,488	\$ 279,901

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00072F

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,316,836	\$ 3,316,836
2. Total Inpatient Days (Rev 1)	5,102	7,684
3. Average Per Diem Cost	\$ 650.11	\$ 431.65
4. Medi-Cal Inpatient Days (Rev)	26	26
5. Cost Applicable to Medi-Cal	\$ 16,903	\$ 11,223
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 29,395,495	\$ 29,395,495
7. Total Inpatient Days (Rev 1)	11,357	11,780
8. Average Per Diem Cost	\$ 2,588.32	\$ 2,495.37
9. Medi-Cal Inpatient Days (Rev)	68	68
10. Cost Applicable to Medi-Cal	\$ 176,006	\$ 169,685
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
INTENSIVE CARE NURSERY		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 16,221,260	\$ 16,221,260
17. Total Inpatient Days (Rev 1)	6,821	6,822
18. Average Per Diem Cost	\$ 2,378.14	\$ 2,377.79
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTERMEDIATE NURSERY		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev 1)	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)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Rev)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 192,909	\$ 180,908

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00072F

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No:
ZZR00072F

		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	\$ 54,037,929	1,649,462	32.760942	8	\$ 254
38.00	Recovery Room	10,010,787	1,636,901	6.115695	1	8
39.00	Delivery Room and Labor Room	17,478,552	30,760	568.223413	1	568
40.00	Anesthesiology	5,728,483	1,716,342	3.337612	9	30
41.00	Radiology - Diagnostic	26,523,565	2,665,522	9.950608	43	430
41.01	MRI	0	0	0.000000	0	0
41.02	CT Scan	0	0	0.000000	0	0
41.03	Echocardiology	0	0	0.000000	0	0
43.00	Radioisotope	4,684,861	641,952	7.297837	2	11
44.00	Laboratory	0	0	0.000000	0	0
44.01	Laboratory - Clinical	30,537,597	2,024,773	15.081985	590	8,891
44.03	Cardiac Cath Lab	135,302	51,244	2.640358	0	0
44.04	Blood Storing, Processing and Trans	0	0	0.000000	0	0
47.00	Blood Storing, Processing	0	0	0.000000	0	0
49.00	Respiratory Therapy	8,172,797	1,291,247	6.329383	0	0
50.00	Physical Therapy	3,367,500	243,903	13.806718	1	14
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	1,004,311	282,503	3.555045	6	22
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	4,034,146	85,797	47.019658	138	6,477
56.00	Drugs Charged to Patients	1,381,939	85,797	16.107078	138	2,219
57.00	Renal Dialysis	1,056,928	20,578	51.362034	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	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	40,767,507	43,902	928.602501	9	8,125
62.00	Observation Beds	0	0	0.000000	0	0
71.00	Home Health Agency	17,111,825	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
93.00	Hospice	7,730,491	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 233,764,519	12,470,683		945	\$ 27,049

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	2,920,378	0	0	0	0	0	0	0	0	31,995,974	9,287,871
38.00 Recovery Room	0	1,106,804	0	0	0	0	0	0	0	0	7,010,990	2,035,168
39.00 Delivery Room and Labor Room	0	1,752,930	0	0	0	0	0	0	0	0	10,853,644	3,150,623
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	5,728,483	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	26,523,565	0
41.01 MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02 CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
41.03 Echocardiology	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	4,684,861	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	30,537,597	0
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	83,162	0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	1,158,067	0	0	0	0	0	0	0	0	6,133,325	1,780,397
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	3,367,500	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	1,004,311	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	3,126,560	907,586
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,071,036	310,903
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	795,723	230,984
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	40,767,507	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	1,943,104	0	0	0	0	0	0	0	0	12,972,454	3,765,676
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
93.00 Hospice	0	858,230	0	0	0	0	0	0	0	0	5,769,700	1,674,843
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	584,991	169,813
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	84,782	0	0	0	0	0	0	0	0	602,627	174,932
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	249,161	72,327
100.04 Home Ventilator Care	0	336	0	0	0	0	0	0	0	0	138,960	40,338
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	12,243	3,554
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	183,012	0	0	0	0	0	0	0	0	524,384	152,219
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	40,757,462	0	0	0	0	0	0	0	0	409,023,325	66,666,291

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	841,157	1,767,352	19,560	1,174,570	0	59,105	0	699,765	8,192,573	0	0	0
38.00 Recovery Room	115,309	242,276	4,462	0	0	22,399	0	528,044	52,140	0	0	0
39.00 Delivery Room and Labor Room	156,974	329,817	1,740	1,455,673	0	35,479	0	1,442,461	52,140	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 MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02 CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
41.03 Echocardiology	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
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	52,140	0	0	0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	5,821	12,232	0	64,789	0	23,439	0	120,205	32,588	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	30,220	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	96,365	202,472	0	35,530	0	39,328	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
93.00 Hospice	68,748	144,446	0	55,385	0	17,369	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	13,340	28,030	0	18,810	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	1,717	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	115,733	243,167	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	5	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	3,702	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	679,850	0	0	0	0	0	0	0
TOTAL	<u>3,504,832</u>	<u>7,030,085</u>	<u>262,740</u>	<u>9,710,059</u>	<u>4,530,806</u>	<u>662,286</u>	<u>0</u>	<u>10,299,001</u>	<u>9,795,893</u>	<u>25,556,912</u>	<u>8,827,799</u>	<u>1,534,767</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2007

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	91,120	64,087	0	54,193,136	(155,207)	54,037,929
38.00 Recovery Room	0	0	0	0	0	0	0	0	10,010,787		10,010,787
39.00 Delivery Room and Labor Room	0	0	0	0	0	25,765	18,121	0	17,522,438	(43,886)	17,478,552
40.00 Anesthesiology	0	0	0	0	0	0	0	0	5,728,483		5,728,483
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	26,523,565		26,523,565
41.01 MRI	0	0	0	0	0	0	0	0	0		0
41.02 CT Scan	0	0	0	0	0	0	0	0	0		0
41.03 Echocardiology	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	4,684,861		4,684,861
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	30,537,597		30,537,597
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	135,302		135,302
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	8,172,797		8,172,797
50.00 Physical Therapy	0	0	0	0	0	0	0	0	3,367,500		3,367,500
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	1,004,311		1,004,311
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	4,034,146		4,034,146
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,381,939		1,381,939
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,056,928		1,056,928
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	40,767,507		40,767,507
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	17,111,825		17,111,825
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
93.00 Hospice	0	0	0	0	0	0	0	0	7,730,491		7,730,491
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	814,984		814,984
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	779,276		779,276
100.02 Residents - MD	0	0	0	0	0	135,261	95,132	0	230,393	(230,394)	(1)
100.03 Vacant - Unassigned	0	0	0	0	0	0	0	0	680,388		680,388
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	179,303		179,303
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	15,797		15,797
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07 CRNA Expenses	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	680,305		680,305
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	679,850		679,850
TOTAL	0	0	0	0	0	289,823	203,840	0	409,023,325	(493,663)	408,529,662

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	243,429								31,995,974	77,303
38.00	Recovery Room	92,258								7,010,990	10,597
39.00	Delivery Room and Labor Room	146,116								10,853,644	14,426
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01	MRI									0	
41.02	CT Scan									0	
41.03	Echocardiology									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.03	Cardiac Cath Lab									0	
44.04	Blood Storing, Processing and Trans									0	
47.00	Blood Storing, Processing									0	
49.00	Respiratory Therapy	96,531								6,133,325	535
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									3,126,560	
56.00	Drugs Charged to Patients									1,071,036	
57.00	Renal Dialysis									795,723	
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	161,968								12,972,454	8,856
82.00										0	
83.00										0	
84.00										0	
93.00	Hospice	71,538								5,769,700	6,318
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									584,991	1,226
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAMCAP	7,067								602,627	
100.02	Residents - MD									0	
100.03	Vacant - Unassigned									249,161	10,636
100.04	Home Ventilator Care	28								138,960	
100.05	Home IV Therapy									12,243	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses									0	
100.08	I and R Non-MD	15,255								524,384	
100.09	NRCC O/P Meals									0	
	TOTAL	3,397,351	0	0	0	0	0	0	0	229,660,048	322,097
	COST TO BE ALLOCATED	40,757,462	0	0	0	0	0	0	0	66,666,291	3,504,832
	UNIT COST MULTIPLIER - SCH 8	11.996836	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.290282	10.881295

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	2,102											
10.00	5,372	4										
11.00	6,770	4	53									
12.00	8,499		113									
13.00	Maintenance of Personnel											
14.00	1,748		62		8,040							
15.00	19,908	1,700	47		6,356		28					
16.00	2,722				7,669							
17.00	7,843		115		6,013							
18.00	1,687		33		996							
19.00												
19.01	Other KFH Cost											
19.03												
20.00												
21.00	Nursing School											
22.00	Intern and Res Service - Salary and Fringes											
23.00	Intern and Res - Other Program											
24.00		21,129			497							
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	95,251	119,989	4,606	193,729	44,625		1,312	394	6,783	62,517	62,517	
26.00	14,287		652	35,193	10,285		252	8	2,173	11,357	11,357	
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	7,445		514		5,881		114	16	1,044	6,821	6,821	
30.01	Intermediate Care Nursery											
32.00												
33.00	3,961		413		668		43	16		5,102	5,102	
34.00	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 - WALNUT CREEK

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	
ANCILLARY COST CENTERS													
37.00	Operating Room	77,303	13,512	1,124			11,703	163	2,514				
38.00	Recovery Room	10,597	3,082				4,435	123	16				
39.00	Delivery Room and Labor Room	14,426	1,202	1,393			7,025	336	16				
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
41.03	Echocardiology												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
44.03	Cardiac Cath Lab								16				
44.04	Blood Storing, Processing and Trans												
47.00	Blood Storing, Processing												
49.00	Respiratory Therapy	535		62		4,641		28	10				
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		20,876										
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	8,856		34		7,787							
82.00													
83.00													
84.00													
93.00	Hospice	6,318		53		3,439							
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,226		18									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAMCAP					340							
100.02	Residents - MD												
100.03	Vacant - Unassigned	10,636											
100.04	Home Ventilator Care					1							
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses												
100.08	I and R Non-MD						733						
100.09	NRCC O/P Meals				40,414								
	TOTAL	307,492	181,498	9,292	269,336	131,134	0	2,399	3,006	10,000	85,797	85,797	0
	COST TO BE ALLOCATED	7,030,085	262,740	9,710,059	4,530,806	662,286	0	10,299,001	9,795,893	25,556,912	8,827,799	1,534,767	0
	UNIT COST MULTIPLIER - SCH 8	22.862661	1.447619	1044.991252	16.822132	5.050454	0.000000	4293.039082	3258.780127	2555.691246	102.891701	17.888349	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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)
	19.01	19.03	20.00	21.00	22.00	23.00	24.00
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.01							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00					1,300	1,300	
26.00							
27.00							
28.00							
29.00							
30.00							
30.01							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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)
	19.01	19.03	20.00	21.00	22.00	23.00	24.00
ANCILLARY COST CENTERS							
37.00						3,144	3,144
38.00							
39.00						889	889
40.00							
41.00							
41.01							
41.02							
41.03							
43.00							
44.00							
44.01							
44.03							
44.04							
47.00							
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							
93.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.01							
100.02						4,667	4,667
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	289,823	203,840	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	28.982325	20.384027	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	8,670,116	0	8,670,116
4.00	New Capital Related Costs - Moveable Equipment	713,366	0	713,366
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	40,757,295	0	40,757,295
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	61,197,674	0	61,197,674
7.00	Maintenance and Repairs	2,535,110	0	2,535,110
8.00	Operation of Plant	4,284,954	0	4,284,954
9.00	Laundry and Linen Service	49,160	0	49,160
10.00	Housekeeping	4,887,896	0	4,887,896
11.00	Dietary	2,517,948	0	2,517,948
12.00	Cafeteria	121	0	121
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	5,800,772	0	5,800,772
15.00	Central Services and Supply	4,828,245	0	4,828,245
16.00	Pharmacy	17,726,722	0	17,726,722
17.00	Medical Records and Library	4,828,383	0	4,828,383
18.00	Social Service	826,467	0	826,467
19.00		0	0	0
19.01	Other KFH Cost	0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern and Res Service - Salary and Fringes	224,620	0	224,620
23.00	Intern and Res - Other Program	8,331	0	8,331
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	47,318,341	0	47,318,341
26.00	Intensive Care Unit	12,226,610	0	12,226,610
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	7,139,558	0	7,139,558
30.01	Intermediate Care Nursery	0	0	0
32.00		0	0	0
33.00	Nursery	1,196,649	0	1,196,649
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 - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 27,146,413	\$ 0	\$ 27,146,413
38.00	Recovery Room	5,615,787	0	5,615,787
39.00	Delivery Room and Labor Room	8,736,175	0	8,736,175
40.00	Anesthesiology	5,728,483	0	5,728,483
41.00	Radiology - Diagnostic	26,523,565	0	26,523,565
41.01	MRI	0	0	0
41.02	CT Scan	0	0	0
41.03	Echocardiology	0	0	0
43.00	Radioisotope	4,684,861	0	4,684,861
44.00	Laboratory	0	0	0
44.01	Laboratory - Clinical	30,537,597	0	30,537,597
44.03	Cardiac Cath Lab	83,162	0	83,162
44.04	Blood Storing, Processing and Trans	0	0	0
47.00	Blood Storing, Processing	0	0	0
49.00	Respiratory Therapy	4,950,547	0	4,950,547
50.00	Physical Therapy	3,367,500	0	3,367,500
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	1,004,311	0	1,004,311
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	3,126,560	0	3,126,560
56.00	Drugs Charged to Patients	1,071,036	0	1,071,036
57.00	Renal Dialysis	795,723	0	795,723
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	40,767,507	0	40,767,507
62.00	Observation Beds	0	0	0
71.00	Home Health Agency	10,819,478	0	10,819,478
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
93.00	Hospice	4,760,869	0	4,760,869
86.00		0	0	0
	SUBTOTAL	\$ 407,457,912	\$ 0	\$ 407,457,912
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	556,271	0	556,271
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	517,845	0	517,845
100.02	Residents - MD	0	0	0
100.03	Vacant - Unassigned	0	0	0
100.04	Home Ventilator Care	137,682	0	137,682
100.05	Home IV Therapy	12,243	0	12,243
100.06	Non-Certified Hospice	0	0	0
100.07	CRNA Expenses	0	0	0
100.08	I and R Non-MD	341,372	0	341,372
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 1,565,413	\$ 0	\$ 1,565,413
101	TOTAL	\$ 409,023,325	\$ 0	\$ 409,023,325

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

	TOTAL REV (Page 1)	REVISION											
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 MRI	0												
41.02 CT Scan	0												
41.03 Echocardiology	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Laboratory - Clinical	0												
44.03 Cardiac Cath Lab	0												
44.04 Blood Storing, Processing and Trans	0												
47.00 Blood Storing, Processing	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												
93.00 Hospice	0												
86.00	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 Ventilator Care	0												
100.05 Home IV Therapy	0												
100.06 Non-Certified Hospice	0												
100.07 CRNA Expenses	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	0

(To Sch 10)

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

DECEMBER 31, 2007

REVISION REVISION

GENERAL SERVICE COST CENTER

Table with 13 columns for revisions and rows for various cost centers including 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, 4.01-4.08, 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, 6.06-6.08, 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, 19.01 Other KFH Cost, 19.03, 20.00, 21.00 Nursing School, 22.00 Intern and Res Service - Salary and Fringes, 23.00 Intern and Res - Other Program, 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

Table with 13 columns for revisions and rows for various inpatient routine cost centers including 25.00 Adults and Pediatrics (Gen Routine), 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							Fiscal Period			Provider Number		Revision
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZR00072F		1
Report References												
Rev. No.	Audit Report	Cost Report					Explanation of Revisions	As Adjusted	Increase (Decrease)	As Revised		
		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	62,517	370	62,887		
	4A	D-1	II	XIX	42.00	2	Nursery	5,102	2,582	7,684		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	11,357	423	11,780		
	4A	D-1	II	XIX	47.00	2	Intensive Care Nursery	6,821	1	6,822		
To adjust total patient days in accordance with the Report of Findings from the Informal Appeal dated August 9, 2011, Issue No. 2 Case No. HA11-1207-470B-LA.												