

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – REDWOOD CITY
REDWOOD CITY, CALIFORNIA
PROVIDER NUMBER: ZZR00541F AND
NPI NUMBER: 1386714814**

**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 – REDWOOD CITY
PROVIDER NO. ZZR00541F
NPI NO. 1386714814
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. HA11-1207-466B-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	\$	9,652
Revision		<u>(381)</u>
Revised Amount Due Provider	\$	<u>9,271</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
Page 2

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
Financial Audits Branch

Certified

cc: Evie Correa, Chief
Audit Review and Analysis Section
Department of Health Care Services
1500 Capitol Avenue, Suite 72.620
MS 2109
P.O. Box 997413
Sacramento, CA 95899-7413

Chris Opara, Chief
Non-Contracting Hospital Recoupment Unit
Department of Health Care Services
1501 Capitol Avenue, Suite 2110
MS 4518
P.O. Box 997436
Sacramento, CA 95899-7436

John Melton, Chief
Administrative Appeals
Department of Health Care Services
1029 J Street, Suite 200
MS 0017
Sacramento, CA 95814

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2007

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00541F	Audited	\$ 9,652	
	Net Change	\$ (381)	
	Revised Amount Due Provider (State)	\$ 9,271	
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)		\$ 9,271	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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)	\$ 9,271	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00541F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>63,684</u>	\$ <u>63,303</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>63,684</u>	\$ <u>63,303</u>
6. Interim Payments (Rev)	\$ <u>(54,032)</u>	\$ <u>(54,032)</u>
7. Balance Due Provider (State)	\$ <u>9,652</u>	\$ <u>9,271</u>
8. Duplicate Payments (Rev)	\$ <u>0</u>	\$ <u>0</u>
9.	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>9,652</u>	\$ <u>9,271</u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITYFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00541F

AUDITED	REVISED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>63,684</u>	\$ <u>63,303</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$ <u>99,210</u>	\$ <u>99,210</u>
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3. Inpatient Ancillary Service Charges (Rev)	<u>218</u>	<u>218</u>
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4. Total Charges - Medi-Cal Inpatient Services	<u>99,428</u>	<u>99,428</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>35,744</u>	\$ <u>36,125</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 - REDWOOD CITYFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00541F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 4,572	\$ 4,572
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 59,112	\$ 58,731
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)	\$ 63,684	\$ 63,303
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 63,684	\$ 63,303
	(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	\$ 63,684	\$ 63,303
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITYFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00541F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	31,197	30,912
2. Inpatient Days (include private, exclude swing-bed) (Rev 1)	31,197	30,912
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	31,197	30,912
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)	10	10

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)	\$ 60,389,944	\$ 60,389,944
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)	\$ 60,389,944	\$ 60,389,944

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)	\$ 60,389,944	\$ 60,389,944

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,935.76	\$ 1,953.61
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 19,358	\$ 19,536
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 39,754	\$ 39,195
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 59,112	\$ 58,731

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITYFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00541F

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,188,431	\$ 2,188,431
2. Total Inpatient Days (Rev 1)	1,506	2,353
3. Average Per Diem Cost	\$ 1,453.14	\$ 930.06
4. Medi-Cal Inpatient Days (Rev)	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,904,456	\$ 11,904,456
7. Total Inpatient Days (Rev 1)	3,294	3,341
8. Average Per Diem Cost	\$ 3,613.98	\$ 3,563.14
9. Medi-Cal Inpatient Days (Rev)	11	11
10. Cost Applicable to Medi-Cal	\$ 39,754	\$ 39,195
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)	\$ 2,019,363	\$ 2,019,363
17. Total Inpatient Days (Rev)	525	525
18. Average Per Diem Cost	\$ 3,846.41	\$ 3,846.41
19. Medi-Cal Inpatient Days (Rev)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 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)	\$ 39,754	\$ 39,195

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00541F

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 - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No:
ZZR00541F

		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	\$ 25,551,884	724,772	35.255065	2	\$ 71
38.00	Recovery Room	3,112,170	631,406	4.928952	0	0
39.00	Delivery Room and Labor Room	6,863,260	7,360	932.508172	0	0
40.00	Anesthesiology	2,770,908	757,323	3.658819	1	4
41.00	Radiology - Diagnostic	14,062,891	991,472	14.183851	8	113
41.01	MRI	0	0	0.000000	0	0
41.02	CT Scan	0	0	0.000000	0	0
43.00	Radioisotope	1,529,768	81,691	18.726273	0	0
44.00	Laboratory	0	0	0.000000	0	0
44.02		0	0	0.000000	0	0
44.01	Laboratory - Clinical	13,608,401	682,045	19.952351	140	2,793
44.03	Cardiac Cath Lab	0	0	0.000000	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	3,718,745	0	0.000000	0	0
50.00	Physical Therapy	2,368,991	163,808	14.461998	24	347
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	277,808	37,446	7.418897	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	861,221	36,522	23.580871	21	495
56.00	Drugs Charged to Patients	363,929	36,522	9.964647	21	209
57.00	Renal Dialysis	426,763	4,862	87.775141	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	12,133,559	22,486	539.605043	1	540
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	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
86.00		0	0	0.000000	0	0
TOTAL		\$ 87,650,297	4,177,715		218	\$ 4,572

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	1,304,170	0	0	0	0	0	0	0	0	15,732,636	4,464,411
38.00 Recovery Room	0	283,656	0	0	0	0	0	0	0	0	1,959,339	555,997
39.00 Delivery Room and Labor Room	0	729,763	0	0	0	0	0	0	0	0	4,166,198	1,182,232
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	2,770,908	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	14,062,891	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
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	1,529,768	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.02	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	13,608,401	0
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	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	0	453,852	0	0	0	0	0	0	0	0	2,649,548	751,856
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,368,991	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	277,808	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	670,854	190,367
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	283,485	80,444
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	280,897	79,709
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	12,133,559	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	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
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	132,273	37,535
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	26,669	0	0	0	0	0	0	0	0	193,000	54,767
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 Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	188,442	53,474
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	25,145	0	0	0	0	0	0	0	0	71,288	20,229
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	15,771,487	0	0	0	0	0	0	0	0	165,010,903	26,140,203

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	343,148	417,638	77,147	516,618	0	30,632	0	664,319	3,305,334	0	0	0
38.00 Recovery Room	43,728	53,220	23,797	168,969	0	6,665	0	264,625	35,830	0	0	0
39.00 Delivery Room and Labor Room	133,913	162,983	60,565	263,164	0	17,144	0	664,319	212,742	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
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
44.02	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	0	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	71,115	86,552	0	131,097	0	10,662	0	0	17,915	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	66,156	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	0	0	0	0	0	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
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	5,718	6,959	0	18,451	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	629	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 Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	592	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	73,682	0	0	0	0	0	0	0
TOTAL	<u>2,339,598</u>	<u>2,621,345</u>	<u>641,436</u>	<u>3,236,628</u>	<u>2,026,171</u>	<u>303,226</u>	<u>0</u>	<u>5,579,181</u>	<u>4,136,146</u>	<u>10,387,184</u>	<u>2,397,920</u>	<u>1,148,278</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	0	359	0	25,552,243	(359)	25,551,884
38.00 Recovery Room	0	0	0	0	0	0	0	0	3,112,170		3,112,170
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	6,863,260		6,863,260
40.00 Anesthesiology	0	0	0	0	0	0	0	0	2,770,908		2,770,908
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	14,062,891		14,062,891
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
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,529,768		1,529,768
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.02	0	0	0	0	0	0	0	0	0		0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	13,608,401		13,608,401
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0		0
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	3,718,745		3,718,745
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,368,991		2,368,991
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	277,808		277,808
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	861,221		861,221
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	363,929		363,929
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	426,763		426,763
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	12,133,559		12,133,559
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
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
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	200,936		200,936
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	248,396		248,396
100.02 Residents - MD	0	0	0	0	0	0	1,014	0	1,014	(1,013)	1
100.03 Vacant - Unassigned	0	0	0	0	0	0	0	0	0		0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0		0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	241,916		241,916
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	92,110		92,110
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	73,682		73,682
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,703</u>	<u>0</u>	<u>165,010,903</u>	<u>(1,703)</u>	<u>165,009,200</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	104,405								15,732,636	21,125
38.00	Recovery Room	22,708								1,959,339	2,692
39.00	Delivery Room and Labor Room	58,421								4,166,198	8,244
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01	MRI									0	
41.02	CT Scan									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.02										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	36,333								2,649,548	4,378
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									670,854	
56.00	Drugs Charged to Patients									283,485	
57.00	Renal Dialysis									280,897	
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										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									132,273	352
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAMCAP	2,135								193,000	
100.02	Residents - MD									0	
100.03	Vacant - Unassigned									0	
100.04	Home Ventilator Care									0	
100.05	Home IV Therapy									188,442	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses									0	
100.08	I and R Non-MD	2,013								71,288	
100.09	NRCC O/P Meals									0	
	TOTAL	1,262,582	0	0	0	0	0	0	0	92,118,374	144,031
	COST TO BE ALLOCATED	15,771,487	0	0	0	0	0	0	0	26,140,203	2,339,598
	UNIT COST MULTIPLIER - SCH 8	12.491456	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.283768	16.243708

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	2,200											
10.00	1,177	279										
11.00	3,733		73									
12.00	3,998		58									
13.00	Maintenance of Personnel											
14.00	1,133		59		3,614							
15.00	16,074	3,093	291		2,286		24					
16.00	1,534				2,487							
17.00	Medical Records and Library											
18.00	1,731		58		717							
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												
25.00	57,061	36,552	1,141	92,612	22,488		1,205	196	7,353	31,197	31,197	
26.00	5,700	7,517	174	9,779	3,845		145	16	2,647	3,294	3,294	
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	444				886		48	8		525	525	
30.01	Intermediate Care Nursery											
32.00												
33.00	1,017	1,412	222		697			32		1,506	1,506	
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 - REDWOOD CITY

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	21,125	7,881	532				241	1,476				
38.00	Recovery Room	2,692	2,431	174				96	16				
39.00	Delivery Room and Labor Room	8,244	6,187	271				241	95				
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
43.00	Radioisotope												
44.00	Laboratory												
44.02													
44.01	Laboratory - Clinical												
44.03	Cardiac Cath Lab												
44.04	Blood Storing, Processing and Trans												
47.00	Blood Storing, Processing												
49.00	Respiratory Therapy	4,378		135		1,747			8				
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						24						
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													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	352		19									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAMCAP												
100.02	Residents - MD					103							
100.03	Vacant - Unassigned												
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses												
100.08	I and R Non-MD						97						
100.09	NRCC O/P Meals				3,864								
	TOTAL	132,593	65,526	3,333	106,255	49,683	0	2,024	1,847	10,000	36,522	36,522	0
	COST TO BE ALLOCATED	2,621,345	641,436	3,236,628	2,026,171	303,226	0	5,579,181	4,136,146	10,387,184	2,397,920	1,148,278	0
	UNIT COST MULTIPLIER - SCH 8	19.769862	9.789026	971.085626	19.068944	6.103217	0.000000	2756.512187	2239.386089	1038.718434	65.656858	31.440722	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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					1,943	1,943	
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 - REDWOOD CITY

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						2,106	2,106
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
43.00							
44.00							
44.02							
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							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.01							
100.02						5,951	5,951
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	0	1,703	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	0.170329	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	3,106,034	0	3,106,034
4.00	New Capital Related Costs - Moveable Equipment	96,647	0	96,647
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	15,749,198	0	15,749,198
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	24,355,082	0	24,355,082
7.00	Maintenance and Repairs	1,808,125	0	1,808,125
8.00	Operation of Plant	1,509,660	0	1,509,660
9.00	Laundry and Linen Service	338,136	0	338,136
10.00	Housekeeping	1,664,098	0	1,664,098
11.00	Dietary	1,067,275	0	1,067,275
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	3,284,554	0	3,284,554
15.00	Central Services and Supply	1,543,241	0	1,543,241
16.00	Pharmacy	7,359,005	0	7,359,005
17.00	Medical Records and Library	1,296,868	0	1,296,868
18.00	Social Service	577,378	0	577,378
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	0	0	0
23.00	Intern and Res - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	24,572,757	0	24,572,757
26.00	Intensive Care Unit	4,912,104	0	4,912,104
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	1,158,574	0	1,158,574
30.01	Intermediate Care Nursery	0	0	0
32.00		0	0	0
33.00	Nursery	1,122,984	0	1,122,984
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 - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 13,982,917	\$ 0	\$ 13,982,917
38.00	Recovery Room	1,620,663	0	1,620,663
39.00	Delivery Room and Labor Room	3,266,566	0	3,266,566
40.00	Anesthesiology	2,770,908	0	2,770,908
41.00	Radiology - Diagnostic	14,062,891	0	14,062,891
41.01	MRI	0	0	0
41.02	CT Scan	0	0	0
43.00	Radioisotope	1,529,768	0	1,529,768
44.00	Laboratory	0	0	0
44.02		0	0	0
44.01	Laboratory - Clinical	13,608,401	0	13,608,401
44.03	Cardiac Cath Lab	0	0	0
44.04	Blood Storing, Processing and Trans	0	0	0
47.00	Blood Storing, Processing	0	0	0
49.00	Respiratory Therapy	2,105,425	0	2,105,425
50.00	Physical Therapy	2,368,991	0	2,368,991
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	277,808	0	277,808
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	670,854	0	670,854
56.00	Drugs Charged to Patients	283,485	0	283,485
57.00	Renal Dialysis	280,897	0	280,897
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	12,133,559	0	12,133,559
62.00	Observation Beds	0	0	0
71.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 164,484,853	\$ 0	\$ 164,484,853
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	125,134	0	125,134
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	166,331	0	166,331
100.02	Residents - MD	0	0	0
100.03	Vacant - Unassigned	0	0	0
100.04	Home Ventilator Care	0	0	0
100.05	Home IV Therapy	188,442	0	188,442
100.06	Non-Certified Hospice	0	0	0
100.07	CRNA Expenses	0	0	0
100.08	I and R Non-MD	46,143	0	46,143
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 526,050	\$ 0	\$ 526,050
101	TOTAL	\$ 165,010,903	\$ 0	\$ 165,010,903

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

	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												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.02	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	0												
82.00	0												
83.00	0												
84.00	0												
85.00	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 - REDWOOD CITY

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 Old Capital Related Costs, Employee Benefits, and Administrative and General.

INPATIENT ROUTINE COST CENTERS

Table with 13 columns for revisions and rows for various inpatient routine cost centers including Adults and Pediatrics, Intensive Care Unit, and Coronary Care Unit.

Provider Name							Fiscal Period			Provider Number		Revision
KAISER FOUNDATION HOSPITAL - REDWOOD CITY							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZR00541F		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	31,197	(285)	30,912		
	4A	D-1	II	XIX	42.00	2	Nursery	1,506	847	2,353		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	3,294	47	3,341		
							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. HA11-1207-466B-LA.					