

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – VALLEJO
VALLEJO, CALIFORNIA
PROVIDER NUMBER: ZZR00073F AND
NPI NUMBER: 1366513509**

**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 – VALLEJO
PROVIDER NO. ZZR00073F
NPI NO. 1366513509
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. HA11-1207-468B-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	\$	227,424
Revision		<u>11,926</u>
Revised Amount Due State	\$	<u>239,350</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
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 - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2007

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00073F Audited Net Change Revised Amount Due Provider (State)	\$ (227,424) \$ (11,926) \$ (239,350)	
2. Subprovider I (SCHEDULE 1-1) Provider No. Audited Net Change Revised Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No. Audited Net Change Revised Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No. Audited Net Change Revised Cost Revised Amount Due Provider (State)		\$ 0 \$ 0 \$ 0 \$ 0
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. Audited Net Change Revised Cost Per Day Revised Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No. Audited Net Change Revised Cost Per Day Revised Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No. Audited Net Change Revised Cost Per Day Revised Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (239,350)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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)	\$ (239,350)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00073F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>623,040</u>	\$ <u>611,114</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>623,040</u>	\$ <u>611,114</u>
6. Interim Payments (Rev)	\$ <u>(826,348)</u>	\$ <u>(826,348)</u>
7. Balance Due Provider (State)	\$ <u>(203,308)</u>	\$ <u>(215,234)</u>
8. Duplicate Payments (Rev)	\$ <u>0</u>	\$ <u>0</u>
9. Routine Services - Late Billing Penalty	\$ <u>(24,116)</u>	\$ <u>(24,116)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(227,424)</u></u>	\$ <u><u>(239,350)</u></u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - VALLEJOFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00073F

	AUDITED	REVISED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>623,040</u>	\$ <u>611,114</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Rev)	\$ <u>975,395</u>	\$ <u>975,395</u>
3. Inpatient Ancillary Service Charges (Rev)	<u>2,276</u>	<u>2,276</u>
4. Total Charges - Medi-Cal Inpatient Services	<u>977,671</u>	<u>977,671</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>354,631</u>	\$ <u>366,557</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 - VALLEJOFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00073F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>50,428</u>	\$ <u>50,428</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>572,612</u>	\$ <u>560,686</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>623,040</u>	\$ <u>611,114</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>623,040</u>	\$ <u>611,114</u>
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ <u>0</u>	\$ <u>0</u>
10. Patient and Third Party Liability (Rev)	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>623,040</u></u>	\$ <u><u>611,114</u></u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - VALLEJOFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00073F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	57,439	58,280
2. Inpatient Days (include private, exclude swing-bed) (Rev1)	57,439	58,280
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	57,439	58,280
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)	219	219

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)	\$ 104,545,007	\$ 104,545,007
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)	\$ 104,545,007	\$ 104,545,007

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)	\$ 104,545,007	\$ 104,545,007

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,820.10	\$ 1,793.84
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 398,602	\$ 392,851
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 174,010	\$ 167,835
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 572,612	\$ 560,686

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - VALLEJOFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00073F

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,797,581	\$ 1,797,581
2. Total Inpatient Days (Rev 1)	2,521	3,460
3. Average Per Diem Cost	\$ 713.04	\$ 519.53
4. Medi-Cal Inpatient Days (Rev)	9	9
5. Cost Applicable to Medi-Cal	\$ 6,417	\$ 4,676
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 22,611,098	\$ 22,611,098
7. Total Inpatient Days (Rev 1)	6,103	6,282
8. Average Per Diem Cost	\$ 3,704.92	\$ 3,599.35
9. Medi-Cal Inpatient Days (Rev)	42	42
10. Cost Applicable to Medi-Cal	\$ 155,607	\$ 151,173
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)	\$ 5,010,068	\$ 5,010,068
17. Total Inpatient Days (Rev)	2,090	2,090
18. Average Per Diem Cost	\$ 2,397.16	\$ 2,397.16
19. Medi-Cal Inpatient Days (Rev)	5	5
20. Cost Applicable to Medi-Cal	\$ 11,986	\$ 11,986
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)	\$ 174,010	\$ 167,835

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00073F

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)

ADJUSTMENTS TO MEDI-CAL UNITS

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No:
ZZR00073F

ANCILLARY UNITS		AUDITED	REVISIONS (Rev)	REVISED
37.00	Operating Room	39	0	39
38.00	Recovery Room	7	0	7
39.00	Delivery Room and Labor Room	9	0	9
40.00	Anesthesiology	33	0	33
41.00	Radiology - Diagnostic	158	0	158
41.01	MRI	0		0
41.02	CT Scan	0		0
43.00	Radioisotope	10	0	10
44.00	Laboratory	0		0
44.01	Lab Clinical	1,409	0	1,409
44.02	Laboratory - Clinical	0		0
44.03	Cardiac Cath Lab	0		0
44.04	Blood Storing, Processing and Trans	0		0
47.00	Blood Storing, Processing	0		0
49.00	Respiratory Therapy	23	0	23
50.00	Physical Therapy	22	0	22
51.00	Occupational Therapy	0		0
52.00	Speech Pathology	0		0
53.00	Electrocardiology	56	0	56
54.00	Electroencephalography	0		0
55.00	Medical Supplies Charged to Patients	248	0	248
56.00	Drugs Charged to Patients	248	0	248
57.00	Renal Dialysis	0		0
58.00	ASC (Non-Distinct Part)	0		0
59.00		0		0
59.01		0		0
59.02		0		0
59.03		0		0
60.00	Clinic	0		0
60.01	Other Clinic Services	0		0
61.00	Emergency	15	0	15
62.00	Observation Beds	0		0
71.00	Home Health Agency	0		0
82.00		0		0
83.00		0		0
84.00		0		0
85.00		0		0
93.00	Hospice	0		0
TOTAL MEDI-CAL ANCILLARY UNITS		2,276	0	2,276

(To Schedule 5)

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	1,660,900	0	0	0	0	0	0	0	0	18,998,684	5,115,136
38.00 Recovery Room	0	834,896	0	0	0	0	0	0	0	0	5,704,506	1,535,860
39.00 Delivery Room and Labor Room	0	1,110,312	0	0	0	0	0	0	0	0	7,400,494	1,992,482
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	3,753,971	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	16,497,519	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	1,917,891	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Lab Clinical	0	0	0	0	0	0	0	0	0	0	19,863,842	0
44.02 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	0	1,031,600	0	0	0	0	0	0	0	0	5,800,430	1,561,686
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	8,646,083	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	787,617	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	1,249,288	336,354
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	479,921	129,212
57.00 Renal Dialysis	0	115	0	0	0	0	0	0	0	0	808,537	217,688
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	25,528,163	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	1,785,787	0	0	0	0	0	0	0	0	12,190,320	3,282,077
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	760,932	0	0	0	0	0	0	0	0	5,260,295	1,416,263
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	371,985	100,152
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	23,608	0	0	0	0	0	0	0	0	158,880	42,776
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	93,242	25,104
100.04 Home Ventilator Care	0	185	0	0	0	0	0	0	0	0	536,358	144,407
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	136,434	36,733
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	125,927	0	0	0	0	0	0	0	0	398,673	107,337
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	32,406,739	0	0	0	0	0	0	0	0	318,675,812	51,266,444

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	259,952	452,052	28,370	1,181,948	0	0	0	74,349	4,790,566	0	0	0
38.00 Recovery Room	207,699	361,185	6,471	212,144	0	0	0	195,166	64,159	0	0	0
39.00 Delivery Room and Labor Room	226,399	393,705	2,524	707,148	0	0	0	501,856	299,410	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
44.01 Lab Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.02 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	44,555	77,481	0	30,306	0	0	0	9,294	0	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	43,829	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	143,315	249,222	0	90,919	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
93.00 Hospice	10,339	17,980	0	30,306	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	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	0	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	27,779	48,307	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	0	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	704,744	0	0	0	0	0	0	0
TOTAL	<u>3,402,535</u>	<u>5,598,052</u>	<u>408,178</u>	<u>9,441,691</u>	<u>5,213,659</u>	<u>0</u>	<u>0</u>	<u>8,689,549</u>	<u>6,950,599</u>	<u>18,018,376</u>	<u>5,903,937</u>	<u>3,161,287</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	293,617	181,437	0	31,376,111	(475,054)	30,901,057
38.00 Recovery Room	0	0	0	0	0	0	0	0	8,287,191		8,287,191
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	11,524,019		11,524,019
40.00 Anesthesiology	0	0	0	0	0	0	0	0	3,753,971		3,753,971
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	16,497,519		16,497,519
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	1,917,891		1,917,891
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.01 Lab Clinical	0	0	0	0	0	0	0	0	19,863,842		19,863,842
44.02 Laboratory - Clinical	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
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	7,523,752		7,523,752
50.00 Physical Therapy	0	0	0	0	0	0	0	0	8,646,083		8,646,083
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	787,617		787,617
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	1,585,642		1,585,642
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	609,133		609,133
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,070,054		1,070,054
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	25,528,163		25,528,163
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	15,955,852		15,955,852
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	6,735,183		6,735,183
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	472,137		472,137
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	201,656		201,656
100.02 Residents - MD	0	0	0	0	0	234,894	145,150	0	380,043	(380,044)	(1)
100.03 Vacant - Unassigned	0	0	0	0	0	0	0	0	194,432		194,432
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	680,765		680,765
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	173,167		173,167
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	506,010		506,010
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	704,744		704,744
TOTAL	0	0	0	0	0	587,234	362,875	0	318,675,812	(950,108)	317,725,704

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	143,804								18,998,684	19,586
38.00	Recovery Room	72,287								5,704,506	15,649
39.00	Delivery Room and Labor Room	96,133								7,400,494	17,058
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	
44.01	Lab Clinical									0	
44.02	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	89,318								5,800,430	3,357
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									1,249,288	
56.00	Drugs Charged to Patients									479,921	
57.00	Renal Dialysis	10								808,537	
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	154,617								12,190,320	10,798
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice	65,883								5,260,295	779
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									371,985	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAMCAP	2,044								158,880	
100.02	Residents - MD									0	
100.03	Vacant - Unassigned									93,242	2,093
100.04	Home Ventilator Care	16								536,358	
100.05	Home IV Therapy									136,434	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses									0	
100.08	I and R Non-MD	10,903								398,673	
100.09	NRCC O/P Meals									0	
	TOTAL	2,805,840	0	0	0	0	0	0	0	190,414,282	256,363
	COST TO BE ALLOCATED	32,406,739	0	0	0	0	0	0	0	51,266,443	3,402,535
	UNIT COST MULTIPLIER - SCH 8	11.549746	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.269236	13.272333

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	2,234											
10.00	3,994	5										
11.00	5,995	4	112									
12.00	Cafeteria											
13.00	Maintenance of Personnel											
14.00	3,985		32		7,172							
15.00	18,440	1,771	166		3,709							
16.00	4,174				5,306							
17.00	5,850		116		4,291							
18.00	272		30		2,158							
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	78,052	97,684	4,073	106,937	35,823		628	692	7,184	57,439	57,439	
26.00	8,946		760	11,362	7,426		124	98	2,323	6,103	6,103	
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	1,926		156		1,889		30	30	172	2,090	2,090	
30.01	Intermediate Care Nursery											
31.00	34,351	40,742		30,754	8,812		37		321	16,519	16,519	
33.00	5,007		248		1		32	20		2,521	2,521	
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 - VALLEJO

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	19,586	14,074	936				8	2,240				
38.00	Recovery Room	15,649	3,210	168				21	30				
39.00	Delivery Room and Labor Room	17,058	1,252	560				54	140				
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Lab Clinical												
44.02	Laboratory - Clinical												
44.03	Cardiac Cath Lab												
44.04	Blood Storing, Processing and Trans												
47.00	Blood Storing, Processing												
49.00	Respiratory Therapy	3,357		24		4,294		1					
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		21,743										
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	10,798		72		7,433							
82.00													
83.00													
84.00													
85.00													
93.00	Hospice	779		24		3,167							
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAMCAP					98							
100.02	Residents - MD												
100.03	Vacant - Unassigned	2,093											
100.04	Home Ventilator Care												
100.05	Home IV Therapy					1							
100.06	Non-Certified Hospice												
100.07	CRNA Expenses												
100.08	I and R Non-MD					524							
100.09	NRCC O/P Meals				23,297								
	TOTAL	242,546	202,490	7,477	172,350	107,974	0	935	3,250	10,000	84,672	84,672	0
	COST TO BE ALLOCATED	5,598,052	408,178	9,441,691	5,213,659	0	0	8,689,549	6,950,599	18,018,376	5,903,937	3,161,287	0
	UNIT COST MULTIPLIER - SCH 8	23.080373	2.015793	1262.764631	30.250417	0.000000	0.000000	9293.634997	2138.645737	1801.837607	69.727150	37.335680	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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					1,000	1,000	
26.00							
27.00							
28.00							
29.00							
30.00							
30.01							
31.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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						5,000	5,000
38.00							
39.00							
40.00							
41.00							
41.01							
41.02							
43.00							
44.00							
44.01							
44.02							
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							
93.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.01							
100.02						4,000	4,000
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	587,234	362,875	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	58.723377	36.287456	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	12,873,891	0	12,873,891
4.00	New Capital Related Costs - Moveable Equipment	489,097	0	489,097
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	32,327,543	0	32,327,543
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	46,796,522	0	46,796,522
7.00	Maintenance and Repairs	2,600,220	0	2,600,220
8.00	Operation of Plant	3,160,494	0	3,160,494
9.00	Laundry and Linen Service	108,896	0	108,896
10.00	Housekeeping	4,881,561	0	4,881,561
11.00	Dietary	2,847,945	0	2,847,945
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	4,795,571	0	4,795,571
15.00	Central Services and Supply	3,035,490	0	3,035,490
16.00	Pharmacy	12,614,212	0	12,614,212
17.00	Medical Records and Library	3,072,147	0	3,072,147
18.00	Social Service	1,922,068	0	1,922,068
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	462,667	0	462,667
23.00	Intern and Res - Other Program	44,500	0	44,500
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	40,341,007	0	40,341,007
26.00	Intensive Care Unit	9,441,753	0	9,441,753
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	ICU Nursery	2,501,457	0	2,501,457
30.01	Intermediate Care Nursery	0	0	0
31.00	Subprovider	7,989,889	0	7,989,889
33.00	Nursery	314,705	0	314,705
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 - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 16,410,236	\$ 0	\$ 16,410,236
38.00	Recovery Room	4,158,523	0	4,158,523
39.00	Delivery Room and Labor Room	5,502,592	0	5,502,592
40.00	Anesthesiology	3,753,971	0	3,753,971
41.00	Radiology - Diagnostic	16,497,519	0	16,497,519
41.01	MRI	0	0	0
41.02	CT Scan	0	0	0
43.00	Radioisotope	1,917,891	0	1,917,891
44.00	Laboratory	0	0	0
44.01	Lab Clinical	19,863,842	0	19,863,842
44.02	Laboratory - Clinical	0	0	0
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	4,612,282	0	4,612,282
50.00	Physical Therapy	8,646,083	0	8,646,083
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	787,617	0	787,617
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	1,249,288	0	1,249,288
56.00	Drugs Charged to Patients	479,921	0	479,921
57.00	Renal Dialysis	808,248	0	808,248
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	25,528,163	0	25,528,163
62.00	Observation Beds	0	0	0
71.00	Home Health Agency	9,921,824	0	9,921,824
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
93.00	Hospice	4,463,567	0	4,463,567
	SUBTOTAL	\$ 317,223,202	\$ 0	\$ 317,223,202
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	371,985	0	371,985
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	135,272	0	135,272
100.02	Residents - MD	0	0	0
100.03	Vacant - Unassigned	0	0	0
100.04	Home Ventilator Care	536,173	0	536,173
100.05	Home IV Therapy	136,434	0	136,434
100.06	Non-Certified Hospice	0	0	0
100.07	CRNA Expenses	0	0	0
100.08	I and R Non-MD	272,746	0	272,746
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 1,452,610	\$ 0	\$ 1,452,610
101	TOTAL	\$ 318,675,812	\$ 0	\$ 318,675,812

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

	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 MRI	0											
41.02 CT Scan	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Lab Clinical	0											
44.02 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											
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 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

(To Sch 10)

Provider Name:

KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:

DECEMBER 31, 2007

AUDIT REV AUDIT REV

GENERAL SERVICE COST CENTER

Table with 13 columns (AUDIT REV) 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 (AUDIT REV) 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 ICU Nursery, 30.01 Intermediate Care Nursery, 31.00 Subprovider, 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 - VALLEJO							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZR00073F		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	57,439	841	58,280		
	4A	D-1	II	XIX	42.00	2	Nursery	2,521	939	3,460		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	6,103	179	6,282		
							To adjust total patient days in accordance with the Report of Findings from the Informal Appeal dated August 9, 2011. Case No. HA11-1207-468B-LA, Issue No. 2					