

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – SANTA ROSA
SANTA ROSA, CALIFORNIA
PROVIDER NUMBER: HSP30690F AND
NPI NUMBER: 1407925928**

**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 – SANTA ROSA
PROVIDER NO. HSP30690F
NPI NO. 1407925928
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. HA11-1207-474B-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	\$ 311,689
Revision	<u>26,818</u>
Revised Amount Due State	\$ <u>338,507</u>

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

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

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

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
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Certified

cc: Evie Correa, Chief
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SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. HSP30690F Audited	\$ (311,689)	
Net Change	\$ (26,819)	
Revised Amount Due Provider (State)	\$ (338,507)	
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)	\$ (338,507)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 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)	\$ (338,507)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

Provider No.
HSP30690F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,601,000</u>	\$ <u>1,574,181</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>1,601,000</u>	\$ <u>1,574,181</u>
6. Interim Payments (Rev)	\$ <u>(1,885,518)</u>	\$ <u>(1,885,518)</u>
7. Balance Due Provider (State)	\$ <u>(284,519)</u>	\$ <u>(311,337)</u>
8. Duplicate Payments (Rev)	\$ <u>0</u>	\$ <u>0</u>
9. Routine Services - Late Billing Penalty	\$ <u>(27,170)</u>	\$ <u>(27,170)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(311,689)</u></u>	\$ <u><u>(338,507)</u></u>
		(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSAFiscal Period Ended:
DECEMBER 30, 2007Provider No.
HSP30690F

AUDITED	REVISED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>1,601,000</u>	\$ <u>1,574,181</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$ <u>2,265,430</u>	\$ <u>2,265,430</u>
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3. Inpatient Ancillary Service Charges (Rev)	<u>4,649</u>	<u>4,649</u>
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4. Total Charges - Medi-Cal Inpatient Services	<u>2,270,079</u>	<u>2,270,079</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>669,080</u>	\$ <u>695,898</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 - SANTA ROSAFiscal Period Ended:
DECEMBER 30, 2007Provider No.
HSP30690F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 189,664	\$ 189,664
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,411,336	\$ 1,384,517
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 1,601,000	\$ 1,574,181
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,601,000	\$ 1,574,181
	(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	\$ 1,601,000	\$ 1,574,181
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSAFiscal Period Ended:
DECEMBER 30, 2007Provider No.
HSP30690F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	27,089	26,877
2. Inpatient Days (include private, exclude swing-bed) (Rev 1)	27,089	26,877
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	27,089	26,877
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)	450	450

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)	\$ 51,737,077	\$ 51,737,077
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)	\$ 51,737,077	\$ 51,737,077

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)	\$ 51,737,077	\$ 51,737,077

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,909.89	\$ 1,924.96
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 859,451	\$ 866,232
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 551,885	\$ 518,285
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,411,336	\$ 1,384,517

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSAFiscal Period Ended:
DECEMBER 30, 2007Provider No.
HSP30690F

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,375,418	\$ 1,375,418
2. Total Inpatient Days (Rev 1)	1,894	2,594
3. Average Per Diem Cost	\$ 726.20	\$ 530.23
4. Medi-Cal Inpatient Days (Rev)	129	129
5. Cost Applicable to Medi-Cal	\$ 93,680	\$ 68,400
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,213,962	\$ 11,213,962
7. Total Inpatient Days (Rev 1)	2,325	2,368
8. Average Per Diem Cost	\$ 4,823.21	\$ 4,735.63
9. Medi-Cal Inpatient Days (Rev)	95	95
10. Cost Applicable to Medi-Cal	\$ 458,205	\$ 449,885
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)	\$ 3,371,262	\$ 3,371,262
17. Total Inpatient Days (Rev 1)	1,339	1,341
18. Average Per Diem Cost	\$ 2,517.75	\$ 2,513.99
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)	\$ 551,885	\$ 518,285

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

Provider No.
HSP30690F

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 - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

Provider No:
HSP30690F

		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	\$ 21,318,635	608,252	35.049017	106	\$ 3,724
38.00	Recovery Room	4,600,906	665,713	6.911245	25	173
39.00	Delivery Room and Labor Room	7,979,567	7,300	1093.091358	66	72,144
40.00	Anesthesiology	2,482,570	653,483	3.798982	39	147
41.00	Radiology - Diagnostic	11,027,119	927,849	11.884605	224	2,665
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	833,244	0	0.000000	6	0
44.00	Laboratory	0	0	0.000000	0	0
44.01	Laboratory - Clinical	17,349,223	771,741	22.480629	2,809	63,142
46.00	Whole Blood	0	0	0.000000	0	0
47.00	Blood Storing, Processing and Trans	0	0	0.000000	0	0
48.00	Intravenous Therapy	0	0	0.000000	0	0
49.00	Respiratory Therapy	2,638,011	0	0.000000	0	0
50.00	Physical Therapy	995,620	41,096	24.226689	4	97
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	359,028	60,579	5.926608	4	21
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	764,340	32,647	23.412257	660	15,446
56.00	Drugs Charged to Patients	441,516	32,647	13.523951	660	8,922
57.00	Renal Dialysis	311,384	6,297	49.449510	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	14,471,874	29,496	490.638527	47	23,183
62.00	Observation Beds	0	0	0.000000	0	0
71.00	Home Health Agency	4,946,220	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		\$ 90,519,257	3,837,100		4,649	\$ 189,664

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 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	ADMINISTRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	889,042	0	0	0	0	0	0	0	0	12,795,125	4,107,383
38.00 Recovery Room	0	481,104	0	0	0	0	0	0	0	0	3,164,023	1,015,688
39.00 Delivery Room and Labor Room	0	726,078	0	0	0	0	0	0	0	0	4,535,348	1,455,899
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	2,482,570	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	11,027,119	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	833,244	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	17,349,223	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	338,061	0	0	0	0	0	0	0	0	1,823,534	585,375
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	995,620	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	359,028	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	578,602	185,738
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	334,226	107,290
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	235,716	75,668
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	14,471,874	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	522,250	0	0	0	0	0	0	0	0	3,662,540	1,175,718
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	146,534	47,039
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 FAM CAP	0	12,780	0	0	0	0	0	0	0	0	84,045	26,979
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	118,816	38,141
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	658,746	211,465
100.07 CRNA Expenses	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	94,872	0	0	0	0	0	0	0	0	289,211	92,840
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	14,764,430	0	0	0	0	0	0	0	0	160,105,133	27,359,000

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 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	211,575	265,011	27,353	723,271	0	47,458	0	468,999	2,646,671	0	0	0
38.00 Recovery Room	63,366	79,370	40,758	70,088	0	25,678	0	141,934	0	0	0	0
39.00 Delivery Room and Labor Room	134,323	168,248	34,650	265,751	0	38,759	0	444,315	902,274	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	7,534	9,436	0	13,628	0	18,049	0	0	180,455	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	35,551	44,529	0	0	0	27,882	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	14,448	18,097	0	15,575	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 FAM CAP	0	0	0	0	0	678	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	2,305	2,887	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	5,060	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	42,416	0	0	0	0	0	0	0
TOTAL	<u>2,163,069</u>	<u>2,547,120</u>	<u>358,649</u>	<u>2,848,306</u>	<u>1,830,667</u>	<u>635,167</u>	<u>0</u>	<u>6,806,658</u>	<u>4,475,279</u>	<u>9,262,243</u>	<u>3,325,051</u>	<u>879,065</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	17,333	8,457	0	21,318,635		21,318,635
38.00 Recovery Room	0	0	0	0	0	0	0	0	4,600,906		4,600,906
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	7,979,567		7,979,567
40.00 Anesthesiology	0	0	0	0	0	0	0	0	2,482,570		2,482,570
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	11,027,119		11,027,119
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	833,244		833,244
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	17,349,223		17,349,223
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,638,011		2,638,011
50.00 Physical Therapy	0	0	0	0	0	0	0	0	995,620		995,620
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	359,028		359,028
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	764,340		764,340
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	441,516		441,516
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	311,384		311,384
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	14,471,874		14,471,874
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	4,946,220		4,946,220
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	241,692		241,692
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 FAM CAP	0	0	0	0	0	0	0	0	111,702		111,702
100.02 Residents - MD	0	0	0	0	0	48,978	23,897	0	72,875		72,875
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	156,957		156,957
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	875,402		875,402
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	387,112		387,112
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	42,416		42,416
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>82,302</u>	<u>40,157</u>	<u>0</u>	<u>160,105,133</u>	<u>0</u>	<u>160,105,133</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

	OLD BLDG & FIXTURES (SQ FT) 1.00	OLD MOVBLE EQUIP (\$ VALUE) 2.00	NEW BLDG & FIXTURES (SQ FT) 3.00	NEW MOVBLE EQUIP (\$ VALUE) 4.00	STAT 4.01	STAT 4.02	STAT 4.03	STAT 4.04	STAT 4.05	STAT 4.06	STAT 4.07	STAT 4.08
GENERAL SERVICE COST CENTERS												
1.00	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		14,057	2,062,433								
7.00	Maintenance and Repairs		465	10,533								
8.00	Operation of Plant		8,993	175,090								
9.00	Laundry and Linen Service		760	14,755								
10.00	Housekeeping		2,642	172,588								
11.00	Dietary		2,691	73,116								
12.00	Cafeteria		8,728									
13.00	Maintenance of Personnel											
14.00	Nursing Administration		5,445	92,908								
15.00	Central Services and Supply		27,866	734,684								
16.00	Pharmacy		6,127	40,350								
17.00	Medical Records and Library		4,040	56,748								
18.00	Social Service		352	23,173								
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00	Intern and Resident Service - Salary and Fringes											
23.00	Intern and Resident - Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (Gen Routine)		40,501	1,020,447								
26.00	Intensive Care Unit		5,799	683,747								
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	Intensive Care Nursery		3,068	250,976								
30.01	Intermediate Care Nursery											
32.00												
33.00	Nursery		587	7,641								
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											

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 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	75,689								12,795,125	14,688
38.00	Recovery Room	40,959								3,164,023	4,399
39.00	Delivery Room and Labor Room	61,815								4,535,348	9,325
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Trans									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	28,781								1,823,534	523
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									578,602	
56.00	Drugs Charged to Patients									334,226	
57.00	Renal Dialysis									235,716	
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	44,462								3,662,540	2,468
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									146,534	1,003
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAM CAP	1,088								84,045	
100.02	Residents - MD									0	
100.03	Vacant - Unassigned									0	
100.04	Home Ventilator Care									0	
100.05	Home IV Therapy									118,816	
100.06	Non-Certified Hospice									658,746	160
100.07	CRNA Expenses									0	
100.08	I and R Non-MD	8,077								289,211	
100.09	NRCC O/P Meals									0	
	TOTAL	1,256,976	0	0	0	0	0	0	0	85,227,455	150,165
	COST TO BE ALLOCATED	14,764,430	0	0	0	0	0	0	0	27,359,000	2,163,069
	UNIT COST MULTIPLIER - SCH 8	11.745992	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.321012	14.404615

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 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	Laundry and Linen Service											
10.00	Housekeeping											
11.00	Dietary											
12.00	Cafeteria											
13.00	Maintenance of Personnel											
14.00	Nursing Administration											
15.00	Central Services and Supply											
16.00	Pharmacy											
17.00	Medical Records and Library											
18.00	Social Service											
19.00												
19.02												
19.03												
20.00												
21.00	Nursing School											
22.00	Intern and Resident Service - Salary and Fringes											
23.00	Intern and Resident - Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (Gen Routine)											
26.00	Intensive Care Unit											
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	Intensive Care Nursery											
30.01	Intermediate Care Nursery											
32.00												
33.00	Nursery											
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 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	14,688	4,344	743		3,639	76	440					
38.00	Recovery Room	4,399	6,473	72		1,969	23						
39.00	Delivery Room and Labor Room	9,325	5,503	273		2,972	72	150					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Trans												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	523		14		1,384		30					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency	2,468				2,138							
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,003		16									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAM CAP					52							
100.02	Residents - MD												
100.03	Vacant - Unassigned												
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice	160											
100.07	CRNA Expenses												
100.08	I and R Non-MD					388							
100.09	NRCC O/P Meals												
	TOTAL	141,172	56,959	2,926	86,492	48,704	0	1,103	744	10,000	32,647	32,647	0
	COST TO BE ALLOCATED	2,547,120	358,649	2,848,306	1,830,667	635,167	0	6,806,658	4,475,279	9,262,243	3,325,051	879,065	0
	UNIT COST MULTIPLIER - SCH 8	18.042674	6.296621	973.447027	21.165742	13.041369	0.000000	6171.040853	6015.160343	926.224348	101.848592	26.926364	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
GENERAL SERVICE COST CENTERS							
1.00							
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							
19.02							
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							

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	20.00	21.00	22.00	23.00	24.00
36.01 Subacute Care Unit II							
36.02 Transitional Care Unit							
ANCILLARY COST CENTERS							
37.00 Operating Room					2,106	2,106	
38.00 Recovery Room							
39.00 Delivery Room and Labor Room							
40.00 Anesthesiology							
41.00 Radiology - Diagnostic							
41.01							
41.02							
42.00 Radiology - Therapeutic							
43.00 Radioisotope							
44.00 Laboratory							
44.01 Laboratory - Clinical							
46.00 Whole Blood							
47.00 Blood Storing, Processing and Trans							
48.00 Intravenous Therapy							
49.00 Respiratory Therapy							
50.00 Physical Therapy							
51.00 Occupational Therapy							
52.00 Speech Pathology							
53.00 Electrocardiology							
54.00 Electroencephalography							
55.00 Medical Supplies Charged to Patients							
56.00 Drugs Charged to Patients							
57.00 Renal Dialysis							
58.00 ASC (Non-Distinct Part)							
59.00							
59.01							
59.02							
59.03							
60.00 Clinic							
60.01 Other Clinic Services							
61.00 Emergency							
62.00 Observation Beds							
71.00 Home Health Agency							
82.00							
83.00							
84.00							
85.00							
86.00							
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 FAM CAP							
100.02 Residents - MD					5,951	5,951	
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							
100.09 NRCC O/P Meals							
TOTAL	0	0	0	0	10,000	10,000	0
COST TO BE ALLOCATED	0	0	0	0	82,302	40,157	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	8.230187	4.015694	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 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	4,137,480	0	4,137,480
4.00	New Capital Related Costs - Moveable Equipment	369,573	0	369,573
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	14,764,430	0	14,764,430
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	25,163,587	0	25,163,587
7.00	Maintenance and Repairs	1,625,218	0	1,625,218
8.00	Operation of Plant	1,406,973	0	1,406,973
9.00	Laundry and Linen Service	181,681	0	181,681
10.00	Housekeeping	1,363,808	0	1,363,808
11.00	Dietary	982,190	0	982,190
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	3,761,246	0	3,761,246
15.00	Central Services and Supply	1,350,674	0	1,350,674
16.00	Pharmacy	5,578,814	0	5,578,814
17.00	Medical Records and Library	1,612,638	0	1,612,638
18.00	Social Service	475,394	0	475,394
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern and Resident Service - Salary and Fringes	61,078	0	61,078
23.00	Intern and Resident - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
INPATIENT ROUTINE COST CENTERS				
25.00	Adults and Pediatrics (Gen Routine)	19,245,376	0	19,245,376
26.00	Intensive Care Unit	3,886,009	0	3,886,009
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	1,594,706	0	1,594,706
30.01	Intermediate Care Nursery	0	0	0
32.00		0	0	0
33.00	Nursery	576,600	0	576,600
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 - SANTA ROSA

Fiscal Period Ended:
DECEMBER 30, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
GENERAL SERVICE COST CENTERS				
ANCILLARY COST CENTERS				
37.00	Operating Room	\$ 11,476,851	\$ 0	\$ 11,476,851
38.00	Recovery Room	2,560,115	0	2,560,115
39.00	Delivery Room and Labor Room	3,559,574	0	3,559,574
40.00	Anesthesiology	2,482,570	0	2,482,570
41.00	Radiology - Diagnostic	11,027,119	0	11,027,119
41.01		0	0	0
41.02		0	0	0
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	833,244	0	833,244
44.00	Laboratory	0	0	0
44.01	Laboratory - Clinical	17,349,223	0	17,349,223
46.00	Whole Blood	0	0	0
47.00	Blood Storing, Processing and Trans	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	1,466,860	0	1,466,860
50.00	Physical Therapy	995,620	0	995,620
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	359,028	0	359,028
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	578,602	0	578,602
56.00	Drugs Charged to Patients	334,226	0	334,226
57.00	Renal Dialysis	235,716	0	235,716
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	14,471,874	0	14,471,874
62.00	Observation Beds	0	0	0
71.00	Home Health Agency	3,076,555	0	3,076,555
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	\$ 158,944,652	\$ 0	\$ 158,944,652
NONREIMBURSABLE COST CENTERS				
96.00	Gift, Flower, Coffee Shop and Canteen	121,335	0	121,335
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	FAM CAP	71,265	0	71,265
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	118,816	0	118,816
100.06	Non-Certified Hospice	654,726	0	654,726
100.07	CRNA Expenses	0	0	0
100.08	I and R Non-MD	194,339	0	194,339
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 1,160,481	\$ 0	\$ 1,160,481
101	TOTAL	\$ 160,105,133	\$ 0	\$ 160,105,133

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA ROSA

	TOTAL REV (Page 1)	AUDIT REV										
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
46.00 Whole Blood	0											
47.00 Blood Storing, Processing and Trans	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
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 FAM CAP	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							Fiscal Period			Provider Number		Revision
KAISER FOUNDATION HOSPITAL - SANTA ROSA							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			HSP30690F		1
Report References							Explanation of Revisions	As Adjusted	Increase (Decrease)	As Revised		
Rev. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>REVISION TO AUDITED PATIENT DAYS</u>												
1	4	D-1	I	XIX	1,2,4	1	Adults and Pediatrics	27,089	(212)	26,877		
	4A	D-1	II	XIX	42.00	2	Nursery	1,894	700	2,594		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	2,325	43	2,368		
	4A	D-1	II	XIX	47.00	2	Intensive Care Nursery	1,339	2	1,341		
To adjust total patient days in accordance with the Report of Findings from the Informal Appeal dated August 9, 2011. Case No. HA11-1207-474B-LA, Issue No. 2												