

**REPORT  
ON THE  
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – WALNUT CREEK  
WALNUT CREEK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1639244262**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

**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*

April 25, 2012

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

KAISER FOUNDATION HOSPITAL – WALNUT CREEK  
NATIONAL PROVIDER IDENTIFIER (NPI) 1639244262  
FISCAL PERIOD ENDED DECEMBER 31, 2008

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$106,334 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Summary of Reductions for AB 5 and AB 1183 (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Jane C. Moore  
Page 2

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814  
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

**United States Postal Service (USPS)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
P.O. Box 997413  
Sacramento, CA 95899-7413

**Courier (UPS, FedEx, etc.)**

Assistant Chief Counsel  
Department of Health Care Services  
Office of Legal Services  
MS 0010  
1501 Capitol Avenue, Suite 71.5001  
Sacramento, CA 95814-5005  
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - WALNUT CREEK**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1639244262</b>	Reported	\$ 489,719	
	Net Change	\$ (383,385)	
	Audited Amount Due Provider (State)	\$ 106,334	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement</b> <b>Due Provider (State) - (Lines 1 through 7)</b>		\$ 106,334	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - WALNUT CREEK**

**Fiscal Period Ended:**  
**DECEMBER 31, 2008**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement</b> <b>Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due</b> <b>Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ 106,334	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1639244262

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,495,045</u>	\$ <u>1,633,816</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>1,495,045</u>	\$ <u>1,633,816</u>
6. Interim Payments (Adj 6)	\$ <u>(1,005,326)</u>	\$ <u>(1,287,879)</u>
7. Balance Due Provider (State)	\$ <u>489,719</u>	\$ <u>345,937</u>
8. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>0</u>	\$ <u>(239,603)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>489,719</u></u>	\$ <u><u>106,334</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
AB 5 AND AB 1183  
SUMMARY OF REDUCTIONS

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1639244262

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>31,437</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>208,166</u>
3. 10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)	<u>0</u>
4. 10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)	<u>0</u>
5. 10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)	<u>0</u>
6. Total Noncontract AB 5 and AB 1183 Reductions	\$ <u>239,603</u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
NONCONTRACT HOSPITALS  
AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1639244262**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$	<u>1,633,816</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)		<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$	<u><u>1,633,816</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)		<u><u>738</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$	<u><u>2,213.84</u></u>

**10% Cost Reduction For Services From 07/01/08 Through 09/30/08**

6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)		<u>142</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$	<u>314,366</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$	<u><u>31,437</u></u> (To Schedule A, Ln 1)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT  
NONCONTRACT HOSPITALS  
AB 1183  
REDUCTION FOR SERVICES FROM OCTOBER 1, 2008 THROUGH DECEMBER 31, 2008**

**Provider Name:**  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

**Fiscal Period Ended:**  
DECEMBER 31, 2008

**Provider NPI:**  
1639244262

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,633,816</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,633,816</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>738</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,213.84</u></u>

**Audited Cost For Services From 10/01/08 Through 12/31/08**

6. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days)	<u>189</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u><u>418,416</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u><u>376,575</u></u>

**Audited Cost For Services From 10/01/08 Through 12/31/08 Using the Regional Average Per Diem Contract Rate**

9. Regional Average Per Diem Contract Rate Reduced to 95%	\$ <u>1,682</u>
10. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days and Nursery Days)	<u>125</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>210,250</u></u>

**Reduction For 10/01/08 Through 12/31/08**

12. If Line 8 is less than Line 11, then the reduction is Line 7 X 10%	\$ <u>0</u> (To Schedule A, Ln 2)
13. If Line 11 is less than Line 8, then the reduction is Line 7 less Line 11	\$ <u><u>208,166</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1639244262

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,495,045 \$ 1,633,816

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5) \$ 2,990,667 \$ 3,984,6943. Inpatient Ancillary Service Units (Adj 5) 21,331 4,9534. Total Charges/Units - Medi-Cal Inpatient Services 3,011,998 3,989,6475. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 1,516,953 \$ 2,355,8316. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

\* If charges exceed reasonable cost, no further calculation necessary for this schedule.

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1639244262

	<u>REPORTED</u>	<u>AUDITED</u>
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>511,875</u>	\$ <u>127,663</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>983,170</u>	\$ <u>1,596,101</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ <u>0</u>	\$ <u>0</u>
4. Routine Services - Late Billing Penalty (Adj 7)	\$ <u>0</u>	\$ <u>(89,948)</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>1,495,045</u>	\$ <u>1,633,816</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>1,495,045</u>	\$ <u>1,633,816</u>
	(To Schedule 2)	
9. Coinsurance (Adj )	\$ <u>0</u>	\$ <u>0</u>
10. Patient and Third Party Liability (Adj )	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>1,495,045</u></u>	\$ <u><u>1,633,816</u></u>
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1639244262

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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## INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 2)	57,005	57,635
2. Inpatient Days (include private, exclude swing-bed)	57,005	57,635
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	57,005	57,635
5. Medicare NF Swing-Bed Days through Dec 31 (Adj )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj )	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 3)	130	170

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 25)	\$ 121,775,901	\$ 121,775,961
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)	\$ 121,775,901	\$ 121,775,961

## 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)	\$ 121,775,901	\$ 121,775,961

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,136.23	\$ 2,112.88
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 277,710	\$ 359,190
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 817,990	\$ 1,236,911
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
	(A)	
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 983,170	\$ 1,596,101

(A) Provider's reported routine cost total does not foot.

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1639244262

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 4,151,988	\$ 4,151,985
2. Total Inpatient Days (Adj )	5,414	5,414
3. Average Per Diem Cost	\$ 766.90	\$ 766.90
4. Medi-Cal Inpatient Days (Adj 3)	82	143
5. Cost Applicable to Medi-Cal	\$ 62,886	\$ 109,667
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 27,192,268	\$ 27,192,258
7. Total Inpatient Days (Adj )	8,546	8,546
8. Average Per Diem Cost	\$ 3,181.87	\$ 3,181.87
9. Medi-Cal Inpatient Days (Adj 3)	50	51
10. Cost Applicable to Medi-Cal	\$ 159,094	\$ 162,275
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 25)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE NURSERY</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 16,396,726	\$ 16,396,720
17. Total Inpatient Days (Adj )	6,355	6,355
18. Average Per Diem Cost	\$ 2,580.13	\$ 2,580.13
19. Medi-Cal Inpatient Days (Adj 3)	231	374
20. Cost Applicable to Medi-Cal	\$ 596,010	\$ 964,969
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Adj )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj )	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)	\$ 817,990	\$ 1,236,911

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1639244262

SPECIAL CARE UNITS	REPORTED	AUDITED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Adj)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Adj)	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 (Adj)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Adj)	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 (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	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 (Adj)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Adj)	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 (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	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 (Adj)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Adj)	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)

















Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

	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
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	690,846	1,914,598	49,842	1,773,122	0	172,349	0	698,900	6,015,186	0	0	0
38.00	Recovery Room	25,766	71,407	38,265	0	0	80,763	0	527,390	49,630	0	0	0
39.00	Delivery Room and Labor Room	169,083	468,595	72,384	1,522,561	0	111,381	0	1,440,676	1,488,907	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
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
44.03	Cardiac Cath Lab	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	56,572	156,783	0	66,106	0	78,310	0	120,056	198,521	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
58.02	Infusion Service	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	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02	Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03	Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04	Pros Clinic	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	115,196	319,251	0	36,251	0	131,413	0	0	0	0	0	0
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	72,561	201,095	0	56,510	0	64,664	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	14,360	39,797	0	19,192	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	Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01	FAMCAMP	0	0	0	0	0	5,260	0	0	0	0	0	0
100.02	Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.03	Vacant Unassigned	69,373	192,259	0	0	0	0	0	0	0	0	0	0
100.04	Home Ventilator Care	0	0	0	0	0	17	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		0	0	0	0	0	0	0	0	0	0	0	0
100.07	CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08	I and R Non-MD	0	0	0	0	0	15,964	0	0	0	0	0	0
100.09	NRCC O/P Meals	0	0	0	0	616,344	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>3,525,020</b>	<b>9,303,117</b>	<b>603,793</b>	<b>11,161,182</b>	<b>4,489,318</b>	<b>2,130,345</b>	<b>0</b>	<b>10,286,258</b>	<b>8,670,404</b>	<b>23,788,388</b>	<b>7,794,773</b>	<b>1,356,284</b>



Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

	TRIAL BALANCE	ALLOC	ALLOC	ALLOC	NON-	NURSING	INT & RES	INT & RES	PARAMED	SUBTOTAL	POST	TOTAL
	EXPENSES	COST	COST	COST	PHYSICIAN	SCHOOL	SALARY &	PROGRAM	EDUCAT	25.00	STEP-DOWN	COST
		19.00	19.02	19.03	ANESTH	21.01	FRINGES	23.00	24.00	26.00	27.00	
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	0	0	0	0	0	149,433	83,991	0	49,864,626	(233,424)	49,631,202
38.00	Recovery Room	0	0	0	0	0	0	0	0	9,907,842		9,907,842
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	18,211,079		18,211,079
40.00	Anesthesiology	0	0	0	0	0	0	0	0	5,361,393		5,361,393
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	21,911,438		21,911,438
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
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	4,508,508		4,508,508
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	29,770,506		29,770,506
44.03	Cardiac Cath Lab	0	0	0	0	0	0	0	0	236,966		236,966
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	8,856,756		8,856,756
50.00	Physical Therapy	0	0	0	0	0	0	0	0	2,949,081		2,949,081
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	769,960		769,960
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	4,062,109		4,062,109
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,472,671		1,472,671
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	924,738		924,738
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.02	Infusion Service	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	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0		0
60.02	Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0		0
60.03	Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0		0
60.04	Pros Clinic	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	38,780,474		38,780,474
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	17,281,749		17,281,749
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	8,990,034		8,990,034
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	816,950		816,950
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00	Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01	FAMCAMP	0	0	0	0	0	0	0	0	681,705		681,705
100.02	Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0		0
100.03	Vacant Unassigned	0	0	0	0	0	0	0	0	459,686		459,686
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	371,775		371,775
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	52,082		52,082
100.06		0	0	0	0	0	0	0	0	0		0
100.07	CRNA Expenses (To HMO)	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	826,288		826,288
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	616,344		616,344
	<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>260,413</b>	<b>146,369</b>	<b>0</b>	<b>397,201,684</b>	<b>(406,782)</b>	<b>396,794,902</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

DECEMBER 31, 2008

	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
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	213,323								29,929,733	58,934
38.00	Recovery Room	99,959								7,119,626	2,198
39.00	Delivery Room and Labor Room	137,868								10,105,752	14,424
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01	MRI									0	
41.02	CT Scan									0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.03	Cardiac Cath Lab									0	
47.00	Blood Storing, Processing and Trans.									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	96,935								6,389,893	4,826
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									3,173,001	
56.00	Drugs Charged to Patients									1,150,335	
57.00	Renal Dialysis									722,333	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Gastro-Intestinal Services									0	
60.02	Out-Patient Psychiatry									0	
60.03	Clinic-USF/OCC Med Clinic									0	
60.04	Pros Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00	Home Health Agency	162,665								13,028,824	9,827
90.00	Other Capital Related costs									0	
93.00	Hospice	80,042								6,713,898	6,190
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen									580,843	1,225
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAMCAMP	6,505								528,386	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									154,704	5,918
100.04	Home Ventilator Care	23								290,388	
100.05	Home IV Therapy									40,682	
100.06										0	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD	19,751								632,961	
100.09	NRCC O/P Meals									0	
TOTAL	3,368,010	0	0	0	0	0	0	0	0	228,800,924	300,709
COST TO BE ALLOCATED	32,720,641	0	0	0	0	0	0	0	0	64,112,434	3,525,020
UNIT COST MULTIPLIER - SCH 8	9.715126	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.280211	11.722361

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

DECEMBER 31, 2008

	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
<b>GENERAL SERVICE COST CENTERS</b>												
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	Nonpatient 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 2,105											
10.00	Housekeeping 4,670 62											
11.00	Dietary 7,282 53											
12.00	Cafeteria 25,872 113											
13.00	Maintenance of Personnel											
14.00	Nursing Administration 1,019 45 8,303											
15.00	Central Services and Supply 10,645 2,503 47 6,117 28											
16.00	Pharmacy 2,721 7,361											
17.00	Medical Records and Library 6,103 27 5,459											
18.00	Social Service 1,838 33 840											
19.00												
19.02												
19.03												
21.00	Nursing School											
21.01	Clinical Pastoral Education											
22.00	Intern and Resident Service - Salary and Fringes											
23.00	Intern and Resident - Other Program 531											
24.00	Paramedical Ed Program											
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00	Adults and Pediatrics (Gen Routine) 94,877 62,407 5,158 180,902 43,280 1,312 50 6,730 54,691 54,691											
26.00	Intensive Care Unit 14,285 9,997 757 16,924 8,825 252 20 2,227 8,546 8,546											
27.00	Coronary Care Unit											
30.00	Intensive Care Nursery 7,443 2,534 514 6,052 114 1,043 6,355 6,355											
30.01	Intermediate Care Nursery											
31.00	Subprovider											
31.01	Subprovider 2 Psych											
32.00												
33.00	Nursery 3,961 463 721 43 300 5,414 5,414											
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

DECEMBER 31, 2008

	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	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	58,934	8,714	1,663	10,256		163	2,424					
38.00	Recovery Room	2,198	6,690		4,806		123	20					
39.00	Delivery Room and Labor Room	14,424	12,655	1,428	6,628		336	600					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
44.03	Cardiac Cath Lab												
47.00	Blood Storing, Processing and Trans.												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	4,826		62	4,660		28	80					
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)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Gastro-Intestinal Services												
60.02	Out-Patient Psychiatry												
60.03	Clinic-USF/OCC Med Clinic												
60.04	Pros Clinic												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency	9,827		34	7,820								
90.00	Other Capital Related costs												
93.00	Hospice	6,190		53	3,848								
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	1,225		18									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP				313								
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	5,918											
100.04	Home Ventilator Care				1								
100.05	Home IV Therapy												
100.06													
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD				950								
100.09	NRCC O/P Meals				31,482								
	<b>TOTAL</b>	286,363	105,562	10,468	229,308	126,771	0	2,399	3,494	10,000	75,006	75,006	0
	<b>COST TO BE ALLOCATED</b>	9,303,117	603,793	11,161,182	4,489,318	2,130,345	0	10,286,258	8,670,404	23,788,388	7,794,773	1,356,284	0
	<b>UNIT COST MULTIPLIER - SCH 8</b>	32.487147	5.719799	1066.219159	19.577676	16.804675	0.000000	4287.727301	2481.512286	2378.838799	103.921999	18.082344	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

DECEMBER 31, 2008

	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	21.00	21.01	22.00	23.00	24.00
<b>GENERAL SERVICE COST CENTERS</b>							
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	Nonpatient 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							
21.00	Nursing School						
21.01	Clinical Pastoral Education						
22.00	Intern and Resident Service - Salary and Fringes						
23.00	Intern and Resident - Other Program						
24.00	Paramedical Ed Program						
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00	Adults and Pediatrics (Gen Routine)					6,843	6,843
26.00	Intensive Care Unit						
27.00	Coronary Care Unit						
30.00	Intensive Care Nursery						
30.01	Intermediate Care Nursery						
31.00	Subprovider						
31.01	Subprovider 2 Psych						
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 - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

	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	21.00	21.01	22.00	23.00	24.00
<b>ANCILLARY COST CENTERS</b>							
37.00	Operating Room				9,214	9,214	
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic						
41.01	MRI						
41.02	CT Scan						
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
44.01	Laboratory - Clinical						
44.03	Cardiac Cath Lab						
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)						
58.02	Infusion Service						
59.01							
59.02							
59.03							
60.00	Clinic						
60.01	Gastro-Intestinal Services						
60.02	Out-Patient Psychiatry						
60.03	Clinic-USF/OCC Med Clinic						
60.04	Pros Clinic						
61.00	Emergency						
62.00	Observation Beds						
71.00	Home Health Agency						
90.00	Other Capital Related costs						
93.00	Hospice						
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00	Gift, Flower, Coffee Shop and Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
100.00	Non-Certified Home Health						
100.01	FAMCAMP						
100.02	Residents - MD (To HMO)						
100.03	Vacant Unassigned						
100.04	Home Ventilator Care						
100.05	Home IV Therapy						
100.06							
100.07	CRNA Expenses (To HMO)						
100.08	I and R Non-MD						
100.09	NRCC O/P Meals						
TOTAL	0	0	0	0	16,057	16,057	0
COST TO BE ALLOCATED	0	0	0	0	260,413	146,369	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	16.218020	9.115592	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment		0	0
3.00	New Capital Related Costs - Buildings and Fixtures	8,977,910	0	8,977,910
4.00	New Capital Related Costs - Moveable Equipment	1,079,808	0	1,079,808
4.01			0	0
4.02			0	0
4.03			0	0
4.04			0	0
4.05			0	0
4.06			0	0
4.07			0	0
4.08			0	0
5.00	Employee Benefits	32,685,924	0	32,685,924
6.01	Nonpatient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing / Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	59,242,980	0	59,242,980
7.00	Maintenance and Repairs	2,583,832	0	2,583,832
8.00	Operation of Plant	6,106,520	0	6,106,520
9.00	Laundry and Linen Service	301,345	0	301,345
10.00	Housekeeping	6,148,182	0	6,148,182
11.00	Dietary	2,509,722	0	2,509,722
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	6,129,429	0	6,129,429
15.00	Central Services and Supply	4,620,487	0	4,620,487
16.00	Pharmacy	16,829,588	0	16,829,588
17.00	Medical Records and Library	4,518,133	0	4,518,133
18.00	Social Service	739,595	0	739,595
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Resident Service - Salary and Fringes	203,414	0	203,414
23.00	Intern and Resident - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	50,107,704	0	50,107,704
26.00	Intensive Care Unit	11,661,107	0	11,661,107
27.00	Coronary Care Unit		0	0
30.00	Intensive Care Nursery	7,649,256	0	7,649,256
30.01	Intermediate Care Nursery		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	1,204,473	0	1,204,473
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 26,148,310	\$ 0	\$ 26,148,310
38.00	Recovery Room	6,028,627	0	6,028,627
39.00	Delivery Room and Labor Room	8,352,039	0	8,352,039
40.00	Anesthesiology	5,361,393	0	5,361,393
41.00	Radiology - Diagnostic	21,911,438	0	21,911,438
41.01	MRI		0	0
41.02	CT Scan		0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	4,508,508	0	4,508,508
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	29,770,506	0	29,770,506
44.03	Cardiac Cath Lab	236,966	0	236,966
47.00	Blood Storing, Processing and Trans.		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	5,293,196	0	5,293,196
50.00	Physical Therapy	2,949,081	0	2,949,081
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	769,960	0	769,960
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,173,001	0	3,173,001
56.00	Drugs Charged to Patients	1,150,335	0	1,150,335
57.00	Renal Dialysis	722,333	0	722,333
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Services		0	0
60.02	Out-Patient Psychiatry		0	0
60.03	Clinic-USF/OCC Med Clinic		0	0
60.04	Pros Clinic		0	0
61.00	Emergency	38,780,474	0	38,780,474
62.00	Observation Beds		0	0
71.00	Home Health Agency	11,188,017	0	11,188,017
90.00	Other Capital Related costs		0	0
93.00	Hospice	5,773,635	0	5,773,635
	<b>SUBTOTAL</b>	<b>\$ 395,417,228</b>	<b>\$ 0</b>	<b>\$ 395,417,228</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	548,820	0	548,820
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAMCAMP	465,189	0	465,189
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	288,687	0	288,687
100.05	Home IV Therapy	40,682	0	40,682
100.06			0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD	441,078	0	441,078
100.09	NRCC O/P Meals		0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 1,784,456</b>	<b>\$ 0</b>	<b>\$ 1,784,456</b>
101	<b>TOTAL</b>	<b>\$ 397,201,684</b>	<b>\$ 0</b>	<b>\$ 397,201,684</b>

(To Schedule 8)



Provider Name:  
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Page 1  
Fiscal Period Ended:  
DECEMBER 31, 2008

	TOTAL ADJ (Page 1)	AUDIT ADJ										
<b>ANCILLARY COST CENTERS</b>												
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											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
44.03 Cardiac Cath Lab	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											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Gastro-Intestinal Services	0											
60.02 Out-Patient Psychiatry	0											
60.03 Clinic-USF/OCC Med Clinic	0											
60.04 Pros Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
90.00 Other Capital Related costs	0											
93.00 Hospice	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
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 Non-Certified Home Health	0											
100.01 FAMCAMP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06	0											
100.07 CRNA Expenses (To HMO)	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 NPI		Adjustments
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1639244262		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
1							<p>The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&amp;I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period	Provider NPI	Adjustments	
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1639244262	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>										
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	57,005	630	57,635	

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1639244262		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>												
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	130	40	170		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	82	61	143		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	50	1	51		
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	231	143	374		
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	\$4,226	(\$4,204)	\$22		
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	3,446	(3,436)	10		
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	148	(147)	1		
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	4,360	(4,343)	17		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	2,449	(2,227)	222		
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	3,669	(511)	3,158		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	92	92		
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	551	(542)	9		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	1,474	(1,463)	11		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	478	219	697		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	478	219	697		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	52	(35)	17		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	21,331	(16,378)	4,953		
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,990,667	\$994,027	\$3,984,694		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	21,331	(16,378)	4,953		
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,005,326	\$282,553	\$1,287,879		
<p>To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:</p> <p>Service Period: January 1, 2008 through December 31, 2008</p> <p>Payment Period: January 1, 2008 through January 26, 2010</p> <p>Report Date: January 26, 2010</p> <p>42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139</p> <p>CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p> <p>CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1639244262		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
7	3	Not Reported					Routine Services - Late Billing Penalty To adjust for late billing penalties applicable to routine services. 42 CFR 413.20 and 413.24 W&I Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408			\$0	\$89,948	\$89,948