

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – SAN FRANCISCO
SAN FRANCISCO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1134299522**

**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 – SAN FRANCISCO
NATIONAL PROVIDER IDENTIFIER (NPI) 1134299522
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 State in the amount of \$529,751 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
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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 - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1134299522 Reported Net Change Audited Amount Due Provider (State)	\$ (141,641) \$ (388,111) \$ (529,751)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI: Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: Reported Net Change Audited Cost Audited Amount Due Provider (State)		\$ 0 \$ 0 \$ 0
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (529,751)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (529,751)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1134299522

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,043,063</u>	\$ <u>1,229,952</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>1,043,063</u>	\$ <u>1,229,952</u>
6. Interim Payments (Adj 7)	\$ <u>(1,184,704)</u>	\$ <u>(1,449,596)</u>
7. Balance Due Provider (State)	\$ <u>(141,641)</u>	\$ <u>(219,644)</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>(310,107)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(141,641)</u></u>	\$ <u><u>(529,751)</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1134299522

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>19,039</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>291,068</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>310,107</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 - SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1134299522**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,229,952</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>3,374</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,226,578</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>335</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,661.43</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>52</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$ <u>190,394</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$ <u><u>19,039</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 - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1134299522

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,229,952</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>3,374</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,226,578</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>335</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,661.43</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>136</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u><u>497,954</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u><u>448,159</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>123</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>206,886</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>291,068</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1134299522

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,043,063 \$ 1,229,952

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 6) \$ 2,188,077 \$ 2,322,3343. Inpatient Ancillary Service Units (Adj 6) 18,635 7,1834. Total Charges/Units - Medi-Cal Inpatient Services 2,206,712 2,329,5175. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 1,163,649 \$ 1,099,5656. 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 SERVICESProvider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1134299522

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 335,946	\$ 152,125
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 707,117	\$ 1,123,916
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Routine Services - Late Billing Penalty (Adj 8)	\$ 0	\$ (46,089)
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 1,043,063	\$ 1,229,952
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,043,063	\$ 1,229,952
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,043,063	\$ 1,229,952
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1134299522

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)	53,498	53,651
2. Inpatient Days (include private, exclude swing-bed)	53,498	53,651
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	53,498	53,651
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)	142	214

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)	\$ 105,052,448	\$ 105,052,447
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)	\$ 105,052,448	\$ 105,052,447

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)	\$ 105,052,448	\$ 105,052,447

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,963.67	\$ 1,958.07
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 278,841	\$ 419,027
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 428,276	\$ 704,889
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 707,117	\$ 1,123,916

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1134299522

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 4,925,742	\$ 4,925,741
2. Total Inpatient Days (Adj)	4,922	4,922
3. Average Per Diem Cost	\$ 1,000.76	\$ 1,000.76
4. Medi-Cal Inpatient Days (Adj 3)	43	50
5. Cost Applicable to Medi-Cal	\$ 43,033	\$ 50,038
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 16,818,336	\$ 16,818,333
7. Total Inpatient Days (Adj)	4,328	4,328
8. Average Per Diem Cost	\$ 3,885.94	\$ 3,885.94
9. Medi-Cal Inpatient Days (Adj 3)	39	71
10. Cost Applicable to Medi-Cal	\$ 151,552	\$ 275,902
INTENSIVE CARE NURSERY		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 25)	\$ 13,395,534	\$ 13,395,533
12. Total Inpatient Days (Adj)	4,815	4,815
13. Average Per Diem Cost	\$ 2,782.04	\$ 2,782.04
14. Medi-Cal Inpatient Days (Adj 3)	84	135
15. Cost Applicable to Medi-Cal	\$ 233,691	\$ 375,575
CVIC		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 12,852,711	\$ 12,852,710
17. Total Inpatient Days (Adj)	4,815	4,815
18. Average Per Diem Cost	\$ 2,669.31	\$ 2,669.31
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (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
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 4)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 4)	0	1
28. Cost Applicable to Medi-Cal	\$ 0	\$ 351
ADMINISTRATIVE DAYS - BILLED LATE		
29. Per Diem Rate (Adj 4)	\$ 0.00	\$ 159.10
30. Medi-Cal Inpatient Days (Adj 4)	0	19
31. Cost Applicable to Medi-Cal	\$ 0	\$ 3,023
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 428,276	\$ 704,889

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1134299522

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 - SAN FRANCISCO

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
ANCILLARY COST CENTERS													
37.00	Operating Room	972,546	1,282,123	89,146	967,594	0	40,832	0	1,680,058	2,466,648	0	0	0
37.01	CVOR	91,677	120,859	47,231	609,044	0	7,543	0	833,308	0	0	0	0
38.00	Recovery Room	268,511	353,982	32,074	235,759	0	23,724	0	1,048,356	2,335,093	0	0	0
39.00	Delivery Room and Labor Room	0	0	0	736,747	0	22,217	0	0	0	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
40.01	CV 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
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
44.01	Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.02	Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.03	Cath Lab	0	0	0	0	0	0	0	0	1,479,988	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	62,829	82,829	0	0	0	17,776	0	161,285	1,151,102	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	87,948	115,944	9,689	98,233	0	8,241	0	161,285	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
63.00		0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	292,778	385,974	0	207,271	0	30,380	0	0	0	0	0	0
93.00	Hospice	100,029	131,869	0	91,357	0	20,554	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	41,929	55,276	0	29,470	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
99.01	Satellite Clinic - Airport	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	792	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	9,055	11,937	0	0	0	0	0	0	0	0	0	0
100.04	Home IV Therapy	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
100.07	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	2,116	0	0	0	0	0	0
100.09	NRCC O/P Meals	0	0	0	0	458,190	0	0	0	0	0	0	0
	TOTAL	8,248,848	8,789,709	669,357	8,948,036	3,542,335	613,631	0	12,136,733	9,406,148	21,585,061	6,017,775	1,461,553

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

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	25.00	ADJUSTMENT	27.00
					21.00		22.00				26.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	748,498	261,538	0	36,503,883	(1,010,036)	35,493,847
37.01	CVOR	0	0	0	0	0	0	0	0	9,303,242		9,303,242
38.00	Recovery Room	0	0	0	0	0	0	0	0	12,856,568		12,856,568
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	9,269,383		9,269,383
40.00	Anesthesiology	0	0	0	0	0	128,014	44,730	0	6,966,688	(172,744)	6,793,944
40.01	CV Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	21,367,600		21,367,600
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	3,419,020		3,419,020
44.01	Laboratory - Clinical	0	0	0	0	0	0	0	0	35,163,205		35,163,205
44.02	Laboratory - Clinical	0	0	0	0	0	0	0	0	0		0
44.03	Cath Lab	0	0	0	0	0	0	0	0	23,298,483		23,298,483
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	6,896,862		6,896,862
50.00	Physical Therapy	0	0	0	0	0	0	0	0	2,102,246		2,102,246
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	797,890		797,890
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	2,131,086		2,131,086
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	684,802		684,802
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	3,626,923		3,626,923
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	14,287,863		14,287,863
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00		0	0	0	0	0	0	0	0	0		0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	13,401,551		13,401,551
93.00	Hospice	0	0	0	0	0	0	0	0	8,227,385		8,227,385
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	312,895		312,895
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
99.01	Satellite Clinic - Airport	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	341,294		341,294
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	29,390		29,390
100.04	Home IV Therapy	0	0	0	0	0	0	0	0	351,979		351,979
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	131,036		131,036
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	354,602		354,602
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	458,190		458,190
	TOTAL	0	0	0	0	0	4,864,528	1,699,752	0	365,328,829	(6,564,280)	358,764,549

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

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
ANCILLARY COST CENTERS											
37.00	Operating Room	162,921								22,248,599	45,648
37.01	CVOR	30,097								6,034,904	4,303
38.00	Recovery Room	94,662								6,802,215	12,603
39.00	Delivery Room and Labor Room	88,645								6,763,551	
40.00	Anesthesiology									0	
40.01	CV Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.01	Laboratory - Clinical									0	
44.02	Laboratory - Clinical									0	
44.03	Cath Lab									0	
47.00	Blood Storing, Processing and Trans.									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	70,927								4,308,305	2,949
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									1,693,654	
56.00	Drugs Charged to Patients									544,238	
57.00	Renal Dialysis	32,877								2,499,912	4,128
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	
63.00										0	
71.00	Home Health Agency	121,221								9,922,417	13,742
93.00	Hospice	82,015								6,265,375	4,695
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									147,997	1,968
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01	Satellite Clinic - Airport									0	
100.00	Non-Certified Home Health									0	
100.01	FAMCAMP	3,166								270,609	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									6,674	425
100.04	Home IV Therapy									279,731	
100.05	Home IV Therapy									104,139	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD	8,449								280,134	
100.09	NRCC O/P Meals									0	
TOTAL	2,973,512	0	0	0	0	0	0	0	0	206,296,882	387,173
COST TO BE ALLOCATED	27,930,244	0	0	0	0	0	0	0	0	53,281,705	8,248,849
UNIT COST MULTIPLIER - SCH 8	9.393015	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.258277	21.305332

Provider Name:

KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:

DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (TIME SPENT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (TIME SPENT) 14.00	CENT SERV & SUPPLY (TIME SPENT) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (PATIENT DAYS) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 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	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 7,705											
11.00	Dietary 9,270 135											
12.00	Cafeteria 7,098 125											
13.00	Maintenance of Personnel											
14.00	Nursing Administration 6,816 100 9,189											
15.00	Central Services and Supply 40,649 1,269 280 4,714 31											
16.00	Pharmacy 3,811 6,187											
17.00	Medical Records and Library 5,819 130 3,593											
18.00	Social Service 705 30 1,046											
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 6,768											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (Gen Routine) 110,480 13,338 4,160 138,157 36,565 892 200 5,869 51,802 51,802											
26.00	Intensive Care Unit 19,712 5,090 750 11,952 5,336 147 40 1,355 4,328 4,328											
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	Intensive Care Nursery 4,247 428 320 4,709 79 1,364 4,815 4,815											
30.02	CVIC 4,919 24,901 4,919 1,412 3,348 3,348											
32.00												
33.00	Nursery 6,171 12,220 50 1,277 79 4,922 4,922											
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 - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (TIME SPENT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (TIME SPENT) 14.00	CENT SERV & SUPPLY (TIME SPENT) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (PATIENT DAYS) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	45,648	5,870	985	7,833		250	300					
37.01	CVOR	4,303	3,110	620	1,447		124						
38.00	Recovery Room	12,603	2,112	240	4,551		156	284					
39.00	Delivery Room and Labor Room			750	4,262								
40.00	Anesthesiology												
40.01	CV Anesthesiology												
41.00	Radiology - Diagnostic												
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.01	Laboratory - Clinical												
44.02	Laboratory - Clinical												
44.03	Cath Lab							180					
47.00	Blood Storing, Processing and Trans.												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,949			3,410		24	140					
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	4,128	638	100	1,581		24						
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												
63.00													
71.00	Home Health Agency	13,742		211	5,828								
93.00	Hospice	4,695		93	3,943								
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,968		30									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	Satellite Clinic - Airport												
100.00	Non-Certified Home Health												
100.01	FAMCAMP				152								
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	425											
100.04	Home IV Therapy												
100.05	Home IV Therapy												
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD				406								
100.09	NRCC O/P Meals				26,000								
	TOTAL	312,944	44,075	9,109	201,010	117,716	0	1,806	1,144	10,000	69,215	69,215	0
	COST TO BE ALLOCATED	8,789,708	669,356	8,948,035	3,542,336	613,632	0	12,136,732	9,406,147	21,585,059	6,017,775	1,461,554	0
	UNIT COST MULTIPLIER - SCH 8	28.087160	15.186745	982.328983	17.622683	5.212815	0.000000	6720.228341	8222.156889	2158.505861	86.943220	21.116151	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

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

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 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

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine) 110,157 110,157
- 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
- 30.02 CVIC
- 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 - SAN FRANCISCO

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
ANCILLARY COST CENTERS							
37.00	Operating Room				20,675	20,675	
37.01	CVOR						
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology				3,536	3,536	
40.01	CV Anesthesiology						
41.00	Radiology - Diagnostic						
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.01	Laboratory - Clinical						
44.02	Laboratory - Clinical						
44.03	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						
63.00							
71.00	Home Health Agency						
93.00	Hospice						
NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop and Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
99.01	Satellite Clinic - Airport						
100.00	Non-Certified Home Health						
100.01	FAMCAMP						
100.02	Residents - MD (To HMO)						
100.03	Vacant Unassigned						
100.04	Home IV Therapy						
100.05	Home IV Therapy						
100.07	CRNA Expenses (To HMO)						
100.08	I and R Non-MD						
100.09	NRCC O/P Meals						
TOTAL	0	0	0	0	134,368	134,368	0
COST TO BE ALLOCATED	0	0	0	0	4,864,528	1,699,752	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	36.203028	12.649973	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
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	6,446,450	0	6,446,450
4.00	New Capital Related Costs - Moveable Equipment	446,871	0	446,871
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	27,930,244	0	27,930,244
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	50,511,374	0	50,511,374
7.00	Maintenance and Repairs	6,428,535	0	6,428,535
8.00	Operation of Plant	4,231,734	0	4,231,734
9.00	Laundry and Linen Service	437,285	0	437,285
10.00	Housekeeping	4,938,514	0	4,938,514
11.00	Dietary	1,848,892	0	1,848,892
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	7,356,918	0	7,356,918
15.00	Central Services and Supply	3,874,609	0	3,874,609
16.00	Pharmacy	15,709,452	0	15,709,452
17.00	Medical Records and Library	3,639,377	0	3,639,377
18.00	Social Service	890,495	0	890,495
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	3,866,024	0	3,866,024
23.00	Intern and Resident - Other Program	582	0	582
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	39,805,559	0	39,805,559
26.00	Intensive Care Unit	6,640,145	0	6,640,145
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Intensive Care Nursery	6,024,202	0	6,024,202
30.02	CVIC	6,163,036	0	6,163,036
32.00			0	0
33.00	Nursery	2,286,333	0	2,286,333
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 - SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 19,947,750	\$ 0	\$ 19,947,750
37.01	CVOR	5,666,343	0	5,666,343
38.00	Recovery Room	5,697,217	0	5,697,217
39.00	Delivery Room and Labor Room	5,916,508	0	5,916,508
40.00	Anesthesiology	6,793,944	0	6,793,944
40.01	CV Anesthesiology		0	0
41.00	Radiology - Diagnostic	21,367,600	0	21,367,600
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	3,419,020	0	3,419,020
44.01	Laboratory - Clinical	35,163,205	0	35,163,205
44.02	Laboratory - Clinical		0	0
44.03	Cath Lab	21,816,847	0	21,816,847
47.00	Blood Storing, Processing and Trans.		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	3,588,365	0	3,588,365
50.00	Physical Therapy	2,102,246	0	2,102,246
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	797,890	0	797,890
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,693,654	0	1,693,654
56.00	Drugs Charged to Patients	544,238	0	544,238
57.00	Renal Dialysis	2,119,037	0	2,119,037
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	14,287,863	0	14,287,863
62.00	Observation Beds		0	0
63.00			0	0
71.00	Home Health Agency	8,566,798	0	8,566,798
93.00	Hospice	5,421,086	0	5,421,086
	SUBTOTAL	\$ 364,386,242	\$ 0	\$ 364,386,242
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	117,092	0	117,092
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01	Satellite Clinic - Airport		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAMCAMP	240,871	0	240,871
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home IV Therapy	279,731	0	279,731
100.05	Home IV Therapy	104,139	0	104,139
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD	200,772	0	200,772
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 942,605	\$ 0	\$ 942,605
101	TOTAL	\$ 365,328,847	\$ 0	\$ 365,328,847

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ (Page 1)	AUDIT ADJ										
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
37.01 CVOR	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
40.01 CV Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.01 Laboratory - Clinical	0											
44.02 Laboratory - Clinical	0											
44.03 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											
63.00	0											
71.00 Home Health Agency	0											
93.00 Hospice	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01 Satellite Clinic - Airport	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 IV Therapy	0											
100.05 Home IV Therapy	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

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1134299522		8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
							<u>MEMORANDUM ADJUSTMENT</u>					
1							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&I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1134299522		8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics To adjust total patient days to agree with the provider's revised patient day summary. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	53,498	153	53,651			

Provider Name							Fiscal Period		Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1134299522		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	142	72	214	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	43	7	50	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	39	32	71	
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	84	51	135	
4	4A	Not Reported					Medi-Cal Administrative Days	0	1	1	
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26	
	4A	Not Reported					Medi-Cal Administrative Days - Billed Late	0	19	19	
	4A	Not Reported					Medi-Cal Administrative Day Rate - Billed Late	\$0.00	\$159.10	\$159.10	
5	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	2,079	(2,026)	53	
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	1,578	(1,571)	7	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	74	(69)	5	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	1,475	(1,283)	192	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	137	(132)	5	
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	2,579	2,895	5,474	
	6	D-4		XIX	44.03	2	Medi-Cal Ancillary Units - Catheterization Laboratory	4,406	(4,382)	24	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	3,690	(3,402)	288	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	355	(299)	56	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	1,636	(1,546)	90	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	301	171	472	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	301	171	472	
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Units - Renal Dialysis	0	6	6	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	24	15	39	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	18,635	(11,452)	7,183	

-Continued on next page-

Provider Name							Fiscal Period		Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1134299522		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT

-Continued from previous page-

6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,188,077	\$134,257	\$2,322,334
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	18,635	(11,452)	7,183
7	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,184,704	\$264,892	\$1,449,596

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data:
 Service Period: January 1, 2008 through December 31, 2008
 Payment Period: January 1, 2008 through January 26, 2010
 Report Date: January 26, 2010
 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139
 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408
 CCR, Title 22, Sections 51173, 51511, 51541, and 51542

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1134299522		8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	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	\$46,089	\$46,089		