

**REPORT  
ON THE  
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – REDWOOD CITY  
REDWOOD CITY, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1386714814**

**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 – REDWOOD CITY  
NATIONAL PROVIDER IDENTIFIER (NPI) 1386714814  
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 \$45,529 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 - REDWOOD CITY**

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

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1386714814</b>	Reported	\$ 45,064	
	Net Change	\$ 465	
	Audited Amount Due Provider (State)	\$ 45,529	
<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>		\$ 45,529	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - REDWOOD CITY**

**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>		\$ 45,529	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1386714814

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>251,239</u>	\$ <u>514,695</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>251,239</u>	\$ <u>514,695</u>
6. Interim Payments (Adj 6)	\$ <u>(206,175)</u>	\$ <u>(372,331)</u>
7. Balance Due Provider (State)	\$ <u>45,064</u>	\$ <u>142,364</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>(96,835)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>45,064</u></u>	\$ <u><u>45,529</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 - REDWOOD CITY

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1386714814

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>1,436</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>95,398</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><u>96,835</u></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 - REDWOOD CITYFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1386714814**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$	<u>514,695</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>514,695</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)		<u><u>215</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$	<u><u>2,393.93</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>6</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$	<u>14,364</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$	<u><u>1,436</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 - REDWOOD CITY

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

**Provider NPI:**  
1386714814

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>514,695</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>514,695</u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>215</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u>2,393.93</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>134</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u>320,786</u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u>288,708</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>134</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u>225,388</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>95,398</u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITYFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1386714814

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 251,239 \$ 514,695

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5) \$ 520,792 \$ 800,6103. Inpatient Ancillary Service Units (Adj 5) 4,004 1,6434. Total Charges/Units - Medi-Cal Inpatient Services 524,796 802,2535. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 273,557 \$ 287,5586. 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 - REDWOOD CITYFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1386714814

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 70,158	\$ 34,943
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 181,081	\$ 499,827
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. Routine Services - Late Billing Penalty (Adj 7)	\$ 0	\$ (20,075)
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 251,239	\$ 514,695
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 251,239	\$ 514,695
	(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	\$ 251,239	\$ 514,695
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITYFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1386714814

## 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)	30,659	30,778
2. Inpatient Days (include private, exclude swing-bed)	30,659	30,778
3. Private Room Days (exclude swing-bed private room) (Adj 2)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	30,659	30,778
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)	63	171

## 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 27)	\$ 62,098,499	\$ 62,098,506
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)	\$ 62,098,499	\$ 62,098,506

## 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)	\$ 62,098,499	\$ 62,098,506

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,025.46	\$ 2,017.63
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 127,604	\$ 345,015
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 53,477	\$ 154,812
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 181,081	\$ 499,827

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITYFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1386714814

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 3,296,315	\$ 3,296,315
2. Total Inpatient Days (Adj)	2,182	2,182
3. Average Per Diem Cost	\$ 1,510.69	\$ 1,510.69
4. Medi-Cal Inpatient Days (Adj 3)	0	1
5. Cost Applicable to Medi-Cal	\$ 0	\$ 1,511
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 11,707,948	\$ 11,707,946
7. Total Inpatient Days (Adj)	3,284	3,284
8. Average Per Diem Cost	\$ 3,565.15	\$ 3,565.15
9. Medi-Cal Inpatient Days (Adj 3)	15	43
10. Cost Applicable to Medi-Cal	\$ 53,477	\$ 153,301
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, 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
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 2,340,631	\$ 2,340,632
17. Total Inpatient Days (Adj)	633	633
18. Average Per Diem Cost	\$ 3,697.68	\$ 3,697.68
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<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)	\$ 53,477	\$ 154,812

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1386714814

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 - REDWOOD CITY

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	364,355	418,363	111,057	519,465	0	28,413	0	539,092	3,399,787	0	0	0
38.00	Recovery Room	44,717	51,345	23,617	165,744	0	7,627	0	56,323	38,552	0	0	0
39.00	Delivery Room and Labor Room	136,948	157,247	87,546	258,722	0	17,607	0	273,569	221,673	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
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.02		0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01	Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	68,979	79,203	0	132,393	0	8,273	0	0	19,276	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
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
64.00		0	0	0	0	0	0	0	0	0	0	0	0
65.00		0	0	0	0	0	0	0	0	0	0	0	0
66.00		0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	5,842	6,708	0	18,191	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	646	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	0	0	0	0	0	0	0	0	0	0	0	0
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Non-Certified Hospice	0	0	233	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	292	0	0	0	0	0	0
100.09	NRCC O/P Meals	0	0	0	0	52,319	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>2,376,103</b>	<b>2,510,917</b>	<b>703,091</b>	<b>3,185,510</b>	<b>2,000,399</b>	<b>292,560</b>	<b>0</b>	<b>5,407,010</b>	<b>4,156,366</b>	<b>9,610,933</b>	<b>2,528,203</b>	<b>1,134,840</b>



Provider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL	
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00	
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	0	0	0	0	0	0	0	26,633,474		26,633,474	
38.00 Recovery Room	0	0	0	0	0	0	0	0	3,003,181		3,003,181	
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	6,977,538		6,977,538	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	2,838,753		2,838,753	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	14,199,512		14,199,512	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0		0	
41.02	0	0	0	0	0	0	0	0	0		0	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0		0	
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,469,381		1,469,381	
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	13,723,133		13,723,133	
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0	
47.00 Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0		0	
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0	
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	3,544,325		3,544,325	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,177,602		2,177,602	
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	287,421		287,421	
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0	
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,013,895		1,013,895	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	432,157		432,157	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	527,384		527,384	
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	
61.00 Emergency	0	0	0	0	0	0	0	0	12,969,525		12,969,525	
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	
64.00	0	0	0	0	0	0	0	0	0		0	
65.00	0	0	0	0	0	0	0	0	0		0	
66.00	0	0	0	0	0	0	0	0	0		0	
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0		0	
93.00 Hospice	0	0	0	0	0	0	0	0	0		0	
93.00 Hospice	0	0	0	0	0	0	0	0	0		0	
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	162,265		162,265	
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	271,777		271,777	
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	0		0	
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	226		226	
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	159,374		159,374	
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	233		233	
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	47,668		47,668	
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	52,319		52,319	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>169,934,541</b>	<b>0</b>	<b>169,934,541</b>	







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:

DECEMBER 31, 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	105,218								16,714,465	22,016
38.00	Recovery Room	28,237								2,056,780	2,702
39.00	Delivery Room and Labor Room	65,216								4,580,488	8,275
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
40.00	Anesthesiology									0	
41.02										0	
41.00	Radiology - Diagnostic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Trans.									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	30,633								2,545,125	4,168
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									797,382	
56.00	Drugs Charged to Patients									339,872	
57.00	Renal Dialysis									414,763	
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	
61.00	Emergency									0	
62.00	Observation Beds									0	
63.00										0	
64.00										0	
65.00										0	
66.00										0	
71.00	Home Health Agency									0	
93.00	Hospice									0	
93.00	Hospice									0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop & Canteen									103,438	353
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	2,389								213,232	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									0	
100.04	Home Ventilator Care									178	
100.05	Home IV Therapy									125,340	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD	1,075								37,259	
100.09	NRCC O/P Meals									0	
<b>TOTAL</b>											
		1,314,251	0	0	0	0	0	0	0	96,159,131	143,575
<b>COST TO BE ALLOCATED</b>											
		13,975,355	0	0	0	0	0	0	0	26,110,083	2,376,103
<b>UNIT COST MULTIPLIER - SCH 8</b>											
		10.633703	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.271530	16.549558

Provider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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 2,117											
10.00	Housekeeping 1,095											
11.00	Dietary 3,765 69											
12.00	Cafeteria 3,983 54											
13.00	Maintenance of Personnel											
14.00	Nursing Administration 1,011 69 3,870											
15.00	Central Services and Supply 15,179 4,657 277 2,554											
16.00	Pharmacy 1,540 2,641											
17.00	Medical Records and Library 114 1,957											
18.00	Social Service 1,731 52 693											
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) 53,441 21,306 1,064 99,453 23,223 497 154 7,578 29,910 29,910											
26.00	Intensive Care Unit 5,721 9,911 161 4,358 4,014 54 14 2,422 3,284 3,284											
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
30.00	Intensive Care Nursery 446 1,014 13 8 633 633											
30.01	Intermediate Care Nursery											
0.00												
33.00	Nursery 4,592 5,379 209 933 22 2,182 2,182											
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:  
DECEMBER 31, 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	22,016	9,532	514		5,059	67	1,411					
38.00	Recovery Room	2,702	2,027	164		1,358	7	16					
39.00	Delivery Room and Labor Room	8,275	7,514	256		3,135	34	92					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
40.00	Anesthesiology												
41.02													
41.00	Radiology - Diagnostic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Trans.												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	4,168		131	1,473			8					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
61.00	Emergency												
62.00	Observation Beds												
63.00													
64.00													
65.00													
66.00													
71.00	Home Health Agency												
93.00	Hospice												
93.00	Hospice												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop & Canteen	353		18									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP					115							
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned												
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice		20										
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD					52							
100.09	NRCC O/P Meals				2,788								
<b>TOTAL</b>													
		132,135	60,346	3,152	106,599	52,091	0	672	1,725	10,000	36,009	36,009	0
<b>COST TO BE ALLOCATED</b>													
		2,510,917	703,091	3,185,510	2,000,399	292,560	0	5,407,010	4,156,366	9,610,933	2,528,203	1,134,840	0
<b>UNIT COST MULTIPLIER - SCH 8</b>													
		19.002668	11.650991	1010.631362	18.765650	5.616316	0.000000	8046.145272	2409.487788	961.093330	70.210300	31.515447	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Intensive Care Nursery
- 30.01 Intermediate Care Nursery
- 0.00
- 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



## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	2,932,112	0	2,932,112
4.00	New Capital Related Costs - Moveable Equipment	82,604	0	82,604
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	13,949,985	0	13,949,985
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	24,544,921	0	24,544,921
7.00	Maintenance and Repairs	1,853,968	0	1,853,968
8.00	Operation of Plant	1,489,606	0	1,489,606
9.00	Laundry and Linen Service	406,832	0	406,832
10.00	Housekeeping	1,782,934	0	1,782,934
11.00	Dietary	1,106,521	0	1,106,521
12.00	Cafeteria	32	0	32
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,272,413	0	3,272,413
15.00	Central Services and Supply	1,713,160	0	1,713,160
16.00	Pharmacy	6,890,001	0	6,890,001
17.00	Medical Records and Library	1,455,799	0	1,455,799
18.00	Social Service	613,332	0	613,332
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		0	0
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)	27,006,356	0	27,006,356
26.00	Intensive Care Unit	5,284,113	0	5,284,113
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	1,441,357	0	1,441,357
30.01	Intermediate Care Nursery		0	0
			0	0
33.00	Nursery	1,734,059	0	1,734,059
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 - REDWOOD CITY

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 15,152,767	\$ 0	\$ 15,152,767
38.00	Recovery Room	1,704,304	0	1,704,304
39.00	Delivery Room and Labor Room	3,725,966	0	3,725,966
40.00	Anesthesiology	2,838,753	0	2,838,753
41.00	Radiology - Diagnostic	14,199,512	0	14,199,512
40.00	Anesthesiology		0	0
41.02			0	0
41.00	Radiology - Diagnostic		0	0
43.00	Radioisotope	1,469,381	0	1,469,381
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	13,723,133	0	13,723,133
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing and Trans.		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	2,138,222	0	2,138,222
50.00	Physical Therapy	2,177,602	0	2,177,602
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	287,421	0	287,421
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	797,382	0	797,382
56.00	Drugs Charged to Patients	339,872	0	339,872
57.00	Renal Dialysis	414,763	0	414,763
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
61.00	Emergency	12,969,525	0	12,969,525
62.00	Observation Beds		0	0
63.00			0	0
64.00			0	0
65.00			0	0
66.00			0	0
71.00	Home Health Agency		0	0
93.00	Hospice		0	0
93.00	Hospice		0	0
	<b>SUBTOTAL</b>	<b>\$ 169,498,708</b>	<b>\$ 0</b>	<b>\$ 169,498,708</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop & Canteen	96,659	0	96,659
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	187,828	0	187,828
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	178	0	178
100.05	Home IV Therapy	125,340	0	125,340
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD	25,828	0	25,828
100.09	NRCC O/P Meals		0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 435,833</b>	<b>\$ 0</b>	<b>\$ 435,833</b>
101	<b>TOTAL</b>	<b>\$ 169,934,541</b>	<b>\$ 0</b>	<b>\$ 169,934,541</b>

(To Schedule 8)



Provider Name:  
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

	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											
40.00 Anesthesiology	0											
41.02 Radiology - Diagnostic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
46.00 Whole Blood	0											
47.00 Blood Storing, Processing and Trans.	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.00	0											
64.00	0											
65.00	0											
66.00	0											
71.00 Home Health Agency	0											
93.00 Hospice	0											
93.00 Hospice	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop & 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 Non-Certified Hospice	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 - REDWOOD CITY							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1386714814		7
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<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 - REDWOOD CITY							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1386714814	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 revised patient day summary. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	30,659	119	30,778	

Provider Name							Fiscal Period		Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - REDWOOD CITY							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1386714814		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	63	108	171	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	0	1	1	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	15	28	43	
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	942	(924)	18	
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	639	(638)	1	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	980	(963)	17	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	569	(519)	50	
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	483	539	1,022	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	12	12	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	161	(64)	97	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	73	(62)	11	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	76	130	206	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	76	130	206	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	5	(2)	3	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	4,004	(2,361)	1,643	
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$520,792	\$279,818	\$800,610	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	4,004	(2,361)	1,643	
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$206,175	\$166,156	\$372,331	
<p>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</p>											

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - REDWOOD CITY							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1386714814		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 OTHER MATTERS</u></b>										
7	3	Not Reported					Routine Services - Late Billing Penalty Adjustment 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	\$20,075	\$20,075