

**REPORT  
ON THE  
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – SANTA ROSA  
SANTA ROSA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1407925928**

**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 – SANTA ROSA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1407925928  
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 \$466,084 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 - SANTA ROSA**

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

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1407925928</b> Reported Net Change Audited Amount Due Provider (State)	\$ (135,489) \$ (330,596) \$ (466,084)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Reported Net Change Audited Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Audited Amount Due Provider (State)		\$ 0 \$ 0 \$ 0
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Reported Net Change Audited Cost Per Day Audited Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (466,084)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - SANTA ROSA**

**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>		\$ (466,084)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1407925928

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,701,881</u>	\$ <u>1,454,412</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>1,701,881</u>	\$ <u>1,454,412</u>
6. Interim Payments (Adj 6)	\$ <u>(1,837,370)</u>	\$ <u>(1,753,156)</u>
7. Balance Due Provider (State)	\$ <u>(135,489)</u>	\$ <u>(298,744)</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>(167,340)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(135,489)</u></u>	\$ <u><u>(466,084)</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 - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1407925928

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>32,627</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>134,713</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>167,340</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 - SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1407925928**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,454,412</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,454,412</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>789</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>1,843.36</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>177</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$ <u>326,275</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$ <u><u>32,627</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 - SANTA ROSA**

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

**Provider NPI:**  
**1407925928**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,454,412</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,454,412</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>789</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>1,843.36</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>199</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u><u>366,829</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u><u>330,146</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>138</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>232,116</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>134,713</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1407925928

REPORTED

AUDITED

## REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 1,701,881 \$ 1,454,412

## CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5) \$ 3,062,078 \$ 2,458,1603. Inpatient Ancillary Service Units (Adj 5) 27,016 5,6304. Total Charges/Units - Medi-Cal Inpatient Services 3,089,094 2,463,7905. Excess of Customary Charges Over Reasonable Cost  
(Line 4 minus Line 1) \* \$ 1,387,213 \$ 1,009,3786. Excess of Reasonable Cost Over Customary Charges  
(Line 1 minus Line 4) \$ 0 \$ 0  
(To Schedule 1)

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1407925928

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 648,335	\$ 184,453
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,053,546	\$ 1,288,261
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4. Routine Services - Late Billing Penalty (Adj 7)	\$ 0	\$ (18,302)
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 1,701,881	\$ 1,454,412
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,701,881	\$ 1,454,412
	(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	\$ 1,701,881	\$ 1,454,412
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1407925928

## 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)	26,241	26,431
2. Inpatient Days (include private, exclude swing-bed)	26,241	26,431
3. Private Room Days (exclude swing-bed private room) (Adj 2)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj )	26,241	26,431
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)	423	514

## 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)	\$ 52,657,968	\$ 52,657,967
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)	\$ 52,657,968	\$ 52,657,967

## 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)	\$ 52,657,968	\$ 52,657,967

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,006.71	\$ 1,992.28
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 848,838	\$ 1,024,032
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 204,708	\$ 264,229
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,053,546	\$ 1,288,261

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1407925928

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 1,531,487	\$ 1,531,487
2. Total Inpatient Days (Adj )	2,645	2,645
3. Average Per Diem Cost	\$ 579.01	\$ 579.01
4. Medi-Cal Inpatient Days (Adj 3)	210	249
5. Cost Applicable to Medi-Cal	\$ 121,592	\$ 144,173
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 11,696,243	\$ 11,696,242
7. Total Inpatient Days (Adj )	2,533	2,533
8. Average Per Diem Cost	\$ 4,617.55	\$ 4,617.55
9. Medi-Cal Inpatient Days (Adj 3)	18	26
10. Cost Applicable to Medi-Cal	\$ 83,116	\$ 120,056
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 25)	\$ 0	\$ 0
12. Total Inpatient Days (Adj )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE NURSERY</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 3,710,558	\$ 3,710,558
17. Total Inpatient Days (Adj )	1,585	1,585
18. Average Per Diem Cost	\$ 2,341.05	\$ 2,341.05
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)	\$ 204,708	\$ 264,229

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1407925928

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 - SANTA ROSA

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	520,290	661,408	104,256	796,775	0	76,968	0	492,975	4,251,554	0	0	0
38.00	Recovery Room	64,762	82,327	26,936	85,666	0	21,608	0	187,412	0	0	0	0
39.00	Delivery Room and Labor Room	125,630	159,705	64,513	385,912	0	37,145	0	431,862	1,099,325	0	0	0
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02	CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
41.03	Echocardiology	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
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	9,148	11,629	0	19,961	0	18,057	0	0	220,698	0	0	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02	Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02	Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03	Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04	Pros Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	33,250	42,268	0	0	0	26,844	0	0	0	0	0	0
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	13,823	17,572	0	16,634	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	873	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	83,300	105,893	0	0	0	0	0	0	0	0	0	0
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06	Non-Certified Hospice	2,156	2,740	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	5,575	0	0	0	0	0	0
100.09	NRCC O/P Meals	0	0	0	0	40,630	0	0	0	0	0	0	0
	<b>TOTAL</b>	<b>2,345,697</b>	<b>2,830,138</b>	<b>462,330</b>	<b>3,356,769</b>	<b>1,937,985</b>	<b>632,708</b>	<b>0</b>	<b>6,502,381</b>	<b>6,500,173</b>	<b>9,089,451</b>	<b>2,795,209</b>	<b>950,379</b>



Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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	
<b>ANCILLARY COST CENTERS</b>												
37.00	Operating Room	0	0	0	0	0	182,007	204,654	0	29,449,861	(386,662)	29,063,199
38.00	Recovery Room	0	0	0	0	0	0	0	0	4,103,855		4,103,855
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	8,433,847		8,433,847
40.00	Anesthesiology	0	0	0	0	0	0	0	0	2,404,224		2,404,224
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	11,350,964		11,350,964
41.01	MRI	0	0	0	0	0	0	0	0	0		0
41.02	CT Scan	0	0	0	0	0	0	0	0	0		0
41.03	Echocardiology	0	0	0	0	0	0	0	0	0		0
42.00	Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	815,507		815,507
44.01	Laboratory - Clinical	0	0	0	0	0	0	0	0	18,132,016		18,132,016
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	3,091,589		3,091,589
50.00	Physical Therapy	0	0	0	0	0	0	0	0	1,192,072		1,192,072
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	320,571		320,571
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	859,674		859,674
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	451,375		451,375
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	316,668		316,668
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	14,504,488		14,504,488
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	5,008,834		5,008,834
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	224,265		224,265
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	153,135		153,135
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	422,337		422,337
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	234		234
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	262,975		262,975
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	499,179		499,179
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	426,007		426,007
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	40,630		40,630
<b>TOTAL</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>307,654</b>	<b>345,936</b>	<b>0</b>	<b>172,060,563</b>	<b>(653,589)</b>	<b>171,406,974</b>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 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	132,104								17,076,353	38,619
38.00	Recovery Room	37,086								2,801,349	4,807
39.00	Delivery Room and Labor Room	63,742								4,723,770	9,325
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01	MRI									0	
41.02	CT Scan									0	
41.03	Echocardiology									0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									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	30,995								2,167,083	679
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									662,490	
56.00	Drugs Charged to Patients									347,843	
57.00	Renal Dialysis									244,034	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Gastro-Intestinal Services									0	
60.02	Out-Patient Psychiatry									0	
60.03	Clinic-USF/OCC Med Clinic									0	
60.04	Pros Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00	Home Health Agency	46,062								3,781,071	2,468
90.00	Other Capital Related costs									0	
93.00	Hospice									0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen									135,813	1,026
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	1,494								117,338	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									179,668	6,183
100.04	Home Ventilator Care									180	
100.05	Home IV Therapy									202,656	
100.06	Non-Certified Hospice									380,909	160
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD	9,576								323,998	
100.09	NRCC O/P Meals									0	
TOTAL	1,357,735	0	0	0	0	0	0	0	0	95,049,974	174,112
COST TO BE ALLOCATED	13,991,449	0	0	0	0	0	0	0	0	28,290,757	2,345,702
UNIT COST MULTIPLIER - SCH 8	10.304993	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.297641	13.472375

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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 784											
10.00	Housekeeping 3,010											
11.00	Dietary 2,691 80											
12.00	Cafeteria 8,482 64											
13.00	Maintenance of Personnel											
14.00	Nursing Administration 4,796 14 4,316											
15.00	Central Services and Supply 26,841 3,963 288 3,053											
16.00	Pharmacy 2,946 2,806											
17.00	Medical Records and Library 2,536 55 2,066											
18.00	Social Service 737											
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 633											
24.00	Paramedical Ed Program											
<b>INPATIENT ROUTINE COST CENTERS</b>												
25.00	Adults and Pediatrics (Gen Routine) 40,591 26,070 1,538 79,676 18,157 1,027 130 6,565 25,478 25,478											
26.00	Intensive Care Unit 5,805 3,007 316 4,848 3,246 196 75 3,223 2,533 2,533											
27.00	Coronary Care Unit											
30.00	Intensive Care Nursery 2,913 112 1,253 51 18 212 1,585 1,585											
30.01	Intermediate Care Nursery											
31.00	Subprovider											
31.01	Subprovider 2 Psych											
32.00												
33.00	Nursery 587 1,288 505 49 2,645 2,645											
34.00	Medicare Certified Nursing Facility											
35.00	Distinct Part Nursing Facility											
36.00	Adult Subacute Care Unit											
36.01	Subacute Care Unit II											
36.02	Transitional Care Unit											

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 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	38,619	13,423	958		6,351	121	1,021					
38.00	Recovery Room	4,807	3,468	103		1,783	46						
39.00	Delivery Room and Labor Room	9,325	8,306	464		3,065	106	264					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
41.03	Echocardiology												
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.01	Laboratory - Clinical												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Trans.												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	679		24		1,490		53					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Gastro-Intestinal Services												
60.02	Out-Patient Psychiatry												
60.03	Clinic-USF/OCC Med Clinic												
60.04	Pros Clinic												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency	2,468				2,215							
90.00	Other Capital Related costs												
93.00	Hospice												
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	1,026		20									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP					72							
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	6,183											
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice	160											
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD					460							
100.09	NRCC O/P Meals				1,810								
	<b>TOTAL</b>	165,249	59,525	4,036	86,334	52,208	0	1,596	1,561	10,000	32,241	32,241	0
	<b>COST TO BE ALLOCATED</b>	2,830,136	462,330	3,356,769	1,937,985	632,709	0	6,502,378	6,500,173	9,089,449	2,795,207	950,380	0
	<b>UNIT COST MULTIPLIER - SCH 8</b>	17.126492	7.766988	831.706963	22.447527	12.119000	0.000000	4074.171670	4164.108179	908.944854	86.697272	29.477382	0.000000

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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) 2,829 2,829
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 30.00 Intensive Care Nursery
- 30.01 Intermediate Care Nursery
- 31.00 Subprovider
- 31.01 Subprovider 2 Psych
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	21.00	21.01	22.00	23.00	24.00
<b>ANCILLARY COST CENTERS</b>							
37.00	Operating Room				4,098	4,098	
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic						
41.01	MRI						
41.02	CT Scan						
41.03	Echocardiology						
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.01	Laboratory - Clinical						
46.00	Whole Blood						
47.00	Blood Storing, Processing and Trans.						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
50.00	Physical Therapy						
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology						
54.00	Electroencephalography						
55.00	Medical Supplies Charged to Patients						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
58.00	ASC (Non-Distinct Part)						
58.02	Infusion Service						
59.01							
59.02							
59.03							
60.00	Clinic						
60.01	Gastro-Intestinal Services						
60.02	Out-Patient Psychiatry						
60.03	Clinic-USF/OCC Med Clinic						
60.04	Pros Clinic						
61.00	Emergency						
62.00	Observation Beds						
71.00	Home Health Agency						
90.00	Other Capital Related costs						
93.00	Hospice						
<b>NONREIMBURSABLE COST CENTERS</b>							
96.00	Gift, Flower, Coffee Shop and Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
100.00	Non-Certified Home Health						
100.01	FAMCAMP						
100.02	Residents - MD (To HMO)						
100.03	Vacant Unassigned						
100.04	Home Ventilator Care						
100.05	Home IV Therapy						
100.06	Non-Certified Hospice						
100.07	CRNA Expenses (To HMO)						
100.08	I and R Non-MD						
100.09	NRCC O/P Meals						
TOTAL	0	0	0	0	6,927	6,927	0
COST TO BE ALLOCATED	0	0	0	0	307,654	345,935	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	44.413712	49.940025	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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	5,541,972	0	5,541,972
4.00	New Capital Related Costs - Moveable Equipment	473,852	0	473,852
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	13,990,894	0	13,990,894
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	26,110,989	0	26,110,989
7.00	Maintenance and Repairs	1,773,051	0	1,773,051
8.00	Operation of Plant	1,622,396	0	1,622,396
9.00	Laundry and Linen Service	258,829	0	258,829
10.00	Housekeeping	1,696,419	0	1,696,419
11.00	Dietary	1,085,066	0	1,085,066
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,778,305	0	3,778,305
15.00	Central Services and Supply	2,677,160	0	2,677,160
16.00	Pharmacy	6,219,514	0	6,219,514
17.00	Medical Records and Library	1,499,997	0	1,499,997
18.00	Social Service	566,171	0	566,171
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	237,087	0	237,087
23.00	Intern and Resident - Other Program	125,000	0	125,000
24.00	Paramedical Ed Program		0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	21,073,165	0	21,073,165
26.00	Intensive Care Unit	4,292,507	0	4,292,507
27.00	Coronary Care Unit		0	0
30.00	Intensive Care Nursery	1,828,433	0	1,828,433
30.01	Intermediate Care Nursery		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	637,594	0	637,594
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 - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 14,501,091	\$ 0	\$ 14,501,091
38.00	Recovery Room	2,263,747	0	2,263,747
39.00	Delivery Room and Labor Room	3,777,002	0	3,777,002
40.00	Anesthesiology	2,404,224	0	2,404,224
41.00	Radiology - Diagnostic	11,350,964	0	11,350,964
41.01	MRI		0	0
41.02	CT Scan		0	0
41.03	Echocardiology		0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	815,507	0	815,507
44.01	Laboratory - Clinical	18,132,016	0	18,132,016
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	1,811,057	0	1,811,057
50.00	Physical Therapy	1,192,072	0	1,192,072
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	320,571	0	320,571
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	662,490	0	662,490
56.00	Drugs Charged to Patients	347,843	0	347,843
57.00	Renal Dialysis	244,034	0	244,034
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	14,504,488	0	14,504,488
62.00	Observation Beds		0	0
71.00	Home Health Agency	3,232,718	0	3,232,718
90.00	Other Capital Related costs		0	0
93.00	Hospice		0	0
	<b>SUBTOTAL</b>	<b>\$ 171,048,225</b>	<b>\$ 0</b>	<b>\$ 171,048,225</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	105,999	0	105,999
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	101,942	0	101,942
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	180	0	180
100.05	Home IV Therapy	202,656	0	202,656
100.06	Non-Certified Hospice	376,260	0	376,260
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD	225,317	0	225,317
100.09	NRCC O/P Meals		0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 1,012,354</b>	<b>\$ 0</b>	<b>\$ 1,012,354</b>
101	<b>TOTAL</b>	<b>\$ 172,060,579</b>	<b>\$ 0</b>	<b>\$ 172,060,579</b>

(To Schedule 8)



Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Page 1  
Fiscal Period Ended:  
DECEMBER 31, 2008

	TOTAL ADJ (Page 1)	AUDIT ADJ										
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01 MRI	0											
41.02 CT Scan	0											
41.03 Echocardiology	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	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											
60.01 Gastro-Intestinal Services	0											
60.02 Out-Patient Psychiatry	0											
60.03 Clinic-USF/OCC Med Clinic	0											
60.04 Pros Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
90.00 Other Capital Related costs	0											
93.00 Hospice	0											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAMCAMP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06 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

(To Sch 10)





Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA ROSA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1407925928		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.						
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&amp;I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA ROSA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1407925928		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	26,241	190	26,431			

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA ROSA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1407925928		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	423	91	514		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	210	39	249		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	18	8	26		
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	5,832	(5,715)	117		
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	5,099	(5,069)	30		
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	151	(125)	26		
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	5,890	(5,867)	23		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	3,160	(2,941)	219		
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	4,559	(1,067)	3,492		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	90	90		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	965	(963)	2		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	636	143	779		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	636	143	779		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	88	(15)	73		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	27,016	(21,386)	5,630		
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$3,062,078	(\$603,918)	\$2,458,160		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	27,016	(21,386)	5,630		
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,837,370	(\$84,214)	\$1,753,156		
<p style="text-align: center;">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 - SANTA ROSA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1407925928		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 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	\$18,302	\$18,302