

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – SAN FRANCISCO  
SAN FRANCISCO, CALIFORNIA  
NPI NUMBER: 1134299522**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2008**

**Audits Section – Richmond  
Financial Audits Branch  
Audits and Investigations  
Department of Health Care Services**

**Section Chief: Louise Wong  
Audit Supervisor: George Kaczmarek  
Auditor: Edmund Yee**



State of California—Health and Human Services Agency  
Department of Health Care Services



EDMUND G. BROWN JR.  
GOVERNOR

March 15, 2013

RoseMary Lee  
Finance Director, Hospital Reimbursement  
National Medicare Finance  
Kaiser Foundation Health Plan, Inc. & Hospital  
Walnut Center  
393 East Walnut Street  
Pasadena, CA 91188

In the Matter of:

PROVIDER: KAISER FOUNDATION HOSPITAL – SAN FRANCISCO  
NATIONAL PROVIDER IDENTIFIER (NPI) 1134299522  
FISCAL PERIOD ENDED DECEMBER 31, 2008  
CASE NUMBER NF12-1210-1199B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on November 28, 2012, from the informal hearing, the following revisions are made to the Medi-Cal audit report dated April 25, 2012.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due State	\$	529,751
Revision		<u>(24,525)</u>
Revised Amount Due State	\$	<u>505,226</u>

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

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as

prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

If you have any questions in 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

cc: Evie Correa, Chief  
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1500 Capitol Avenue, Suite 72.620  
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Administrative Appeals  
Department of Health Care Services  
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**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - SAN FRANCISCO**

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

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1134299522</b> Audited	\$ (529,751)	
Net Change	\$ 24,525	
Revised Amount Due Provider (State)	\$ (505,226)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (505,226)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - SAN FRANCISCO**

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

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0		
<b>17. Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (505,226)		

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1134299522

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 1,229,952	\$ 1,234,551
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. <span style="float: right;">\$</span>	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 1,229,952	\$ 1,234,551
6. Interim Payments (Rev )	\$ (1,449,596)	\$ (1,449,596)
7. Balance Due Provider (State)	\$ (219,644)	\$ (215,045)
8. Duplicate Payments (Rev )	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ (310,107)	\$ (290,181)
10. <span style="float: right;">\$ \$</span>	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (529,751)	\$ (505,226)
	(To Summary of Findings)	

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

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>19,111</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>271,070</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>290,181</u> (To Schedule 1, Ln 9)

COMPUTATION OF REVISED MEDI-CAL REIMBURSEMENT SETTLEMENT  
NONCONTRACT HOSPITALS  
AB 5

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

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCOFiscal Period Ended:  
DECEMBER 31, 2008Provider NPI:  
1134299522**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,234,551</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>3,374</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,231,177</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u><u>335</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,675.16</u></u>

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

6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)	<u>52</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$ <u>191,108</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$ <u><u>19,111</u></u> (To Schedule A, Ln 1)

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

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - SAN FRANCISCO**

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

**Provider NPI:**  
**1134299522**

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,234,551</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>3,374</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>1,231,177</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>335</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>3,675.16</u></u>

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

6. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days)	<u>136</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u><u>499,822</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u><u>449,840</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 ) (Rev 4)	<u>136</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>228,752</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>271,070</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGES

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1134299522

	AUDITED	REVISED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ <u>1,229,952</u>	\$ <u>1,234,551</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Rev )	\$ <u>2,322,334</u>	\$ <u>2,322,334</u>
3. Inpatient Ancillary Service Charges (Rev )	<u>7,183</u>	<u>7,183</u>
4. Total Charges - Medi-Cal Inpatient Services	<u>2,329,517</u>	<u>2,329,517</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,099,565</u>	\$ <u>1,094,966</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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



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

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 2)	53,651	52,414
2. Inpatient Days (include private, exclude swing-bed)	53,651	52,414
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 2)	53,651	52,414
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	214	214

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 25)	\$ 105,052,447	\$ 104,844,190
22. Medicare NF Swing-Bed Cost through Dec 31 (L 5 x L 17)	\$ 0	\$ 0
23. Medicare NF Swing-Bed Cost after Dec 31 (L 6 x L 18)	\$ 0	\$ 0
24. Medi-Cal NF Swing-Bed Cost through July 31 (L 7 x L 19)	\$ 0	\$ 0
25. Medi-Cal NF Swing-Bed Cost after July 31 (L 8 x L 20)	\$ 0	\$ 0
26. Total Swing-Bed Cost (Sum of Lines 22 to 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 105,052,447	\$ 104,844,190

## PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 105,052,447	\$ 104,844,190

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,958.07	\$ 2,000.31
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 419,027	\$ 428,066
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 704,889	\$ 700,773
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,123,916	\$ 1,128,839

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1134299522

	AUDITED	REVISED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,925,741	\$ 4,915,976
2. Total Inpatient Days (Rev 2)	4,922	5,044
3. Average Per Diem Cost	\$ 1,000.76	\$ 974.62
4. Medi-Cal Inpatient Days (Rev )	50	50
5. Cost Applicable to Medi-Cal	\$ 50,038	\$ 48,731
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 16,818,333	\$ 16,784,992
7. Total Inpatient Days (Rev 2)	4,328	4,352
8. Average Per Diem Cost	\$ 3,885.94	\$ 3,856.85
9. Medi-Cal Inpatient Days (Rev )	71	71
10. Cost Applicable to Medi-Cal	\$ 275,902	\$ 273,836
<b>INTENSIVE CARE NURSERY</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 13,395,533	\$ 13,368,977
12. Total Inpatient Days (Rev )	4,815	4,815
13. Average Per Diem Cost	\$ 2,782.04	\$ 2,776.53
14. Medi-Cal Inpatient Days (Rev )	135	135
15. Cost Applicable to Medi-Cal	\$ 375,575	\$ 374,832
<b>CVIC</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30.02, Col 27)	\$ 12,852,710	\$ 12,827,231
17. Total Inpatient Days (Rev 2)	4,815	3,355
18. Average Per Diem Cost	\$ 2,669.31	\$ 3,823.32
19. Medi-Cal Inpatient Days (Rev )	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 (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Rev )	\$ 351.26	\$ 351.26
27. Medi-Cal Inpatient Days (Rev )	1	1
28. Cost Applicable to Medi-Cal	\$ 351	\$ 351
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Rev )	\$ 159.10	\$ 159.10
30. Medi-Cal Inpatient Days (Rev )	19	19
31. Cost Applicable to Medi-Cal	\$ 3,023	\$ 3,023
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 704,889	\$ 700,773

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

Provider NPI:  
1134299522

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
6. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
7. Total Inpatient Days (Rev )	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
11. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
16. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
21. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
26. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
27. Total Inpatient Days (Rev )	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev )	0	0
30. Cost Applicable to Medi-Cal	\$ 0	\$ 0
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)













Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	1,530,319	0	0	0	0	0	0	0	0	22,248,599	5,690,803
37.01 CVOR	0	282,702	0	0	0	0	0	0	0	0	6,034,904	1,543,622
38.00 Recovery Room	0	889,162	0	0	0	0	0	0	0	0	6,802,215	1,739,887
39.00 Delivery Room and Labor Room	0	832,644	0	0	0	0	0	0	0	0	6,763,551	1,729,997
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	6,793,944	0
40.01 CV Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	21,367,600	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	3,419,020	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	35,163,205	0
44.02 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Cath Lab	0	0	0	0	0	0	0	0	0	0	21,818,495	0
47.00 Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	666,218	0	0	0	0	0	0	0	0	4,308,305	1,101,989
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,102,246	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	797,890	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	1,693,654	433,207
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	544,238	139,207
57.00 Renal Dialysis	0	308,814	0	0	0	0	0	0	0	0	2,499,912	639,434
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	14,287,863	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	1,138,631	0	0	0	0	0	0	0	0	9,922,417	2,537,980
93.00 Hospice	0	770,368	0	0	0	0	0	0	0	0	6,265,375	1,602,573
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	147,997	37,855
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAMP	0	29,738	0	0	0	0	0	0	0	0	270,609	69,217
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	6,674	1,707
100.04 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	279,731	71,550
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	104,139	26,637
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	79,362	0	0	0	0	0	0	0	0	280,134	71,653
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>27,930,244</u>	<u>0</u>	<u>364,814,258</u>	<u>52,767,089</u>							



Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	970,618	1,279,581	88,969	965,676	0	40,751	0	1,676,728	2,461,758	0	0	0
37.01 CVOR	91,495	120,619	47,137	607,837	0	7,528	0	831,656	0	0	0	0
38.00 Recovery Room	267,979	353,281	32,011	235,292	0	23,676	0	1,046,277	2,330,463	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	735,286	0	22,173	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
40.01 CV Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.02 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Cath Lab	0	0	0	0	0	0	0	0	1,477,054	0	0	0
47.00 Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	62,705	82,665	0	0	0	17,740	0	160,966	1,148,820	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	87,774	115,714	9,670	98,038	0	8,225	0	160,966	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	292,197	385,209	0	206,861	0	30,320	0	0	0	0	0	0
93.00 Hospice	99,830	131,608	0	91,175	0	20,513	0	0	0	0	0	0
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	41,846	55,166	0	29,411	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAMP	0	0	0	0	0	791	0	0	0	0	0	0
100.02 Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	9,037	11,913	0	0	0	0	0	0	0	0	0	0
100.04 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	2,112	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	457,281	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>8,232,496</b>	<b>8,772,284</b>	<b>668,030</b>	<b>8,930,297</b>	<b>3,535,312</b>	<b>612,414</b>	<b>0</b>	<b>12,112,673</b>	<b>9,387,502</b>	<b>21,542,270</b>	<b>6,005,845</b>	<b>1,458,656</b>



Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

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 COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	747,014	261,020	0	36,431,517	(1,010,036)	35,421,481
37.01 CVOR	0	0	0	0	0	0	0	0	9,284,799		9,284,799
38.00 Recovery Room	0	0	0	0	0	0	0	0	12,831,081		12,831,081
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	9,251,007		9,251,007
40.00 Anesthesiology	0	0	0	0	0	127,760	44,642	0	6,966,346	(172,744)	6,793,602
40.01 CV Anesthesiology	0	0	0	0	0	0	0	0	0		0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	21,367,600		21,367,600
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	3,419,020		3,419,020
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	35,163,205		35,163,205
44.02 Laboratory - Clinical	0	0	0	0	0	0	0	0	0		0
44.03 Cath Lab	0	0	0	0	0	0	0	0	23,295,550		23,295,550
47.00 Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0		0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	6,883,190		6,883,190
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,102,246		2,102,246
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0		0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0		0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	797,890		797,890
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	2,126,861		2,126,861
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	683,445		683,445
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	3,619,733		3,619,733
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.02 Infusion Service	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0		0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0		0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0		0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	14,287,863		14,287,863
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	13,374,983		13,374,983
93.00 Hospice	0	0	0	0	0	0	0	0	8,211,075		8,211,075
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	312,275		312,275
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
99.01 Satellite Clinic - Airport	0	0	0	0	0	0	0	0	0		0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01 FAMCAMP	0	0	0	0	0	0	0	0	340,617		340,617
100.02 Residents - MD (To HMO)	0	0	0	0	0	0	0	0	0		0
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	29,331		29,331
100.04 Home IV Therapy	0	0	0	0	0	0	0	0	351,281		351,281
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	130,776		130,776
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	353,899		353,899
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	457,281		457,281
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,854,885</u>	<u>1,696,382</u>	<u>0</u>	<u>364,814,237</u>	<u>(6,564,280)</u>	<u>358,249,957</u>







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

	EMP BENE (HOURS PAID) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	162,921								22,248,599	45,648
37.01	CVOR	30,097								6,034,904	4,303
38.00	Recovery Room	94,662								6,802,215	12,603
39.00	Delivery Room and Labor Room	88,645								6,763,551	
40.00	Anesthesiology									0	
40.01	CV Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.01	Laboratory - Clinical									0	
44.02	Laboratory - Clinical									0	
44.03	Cath Lab									0	
47.00	Blood Storing, Processing and Trans.									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	70,927								4,308,305	2,949
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									1,693,654	
56.00	Drugs Charged to Patients									544,238	
57.00	Renal Dialysis	32,877								2,499,912	4,128
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Gastro-Intestinal Services									0	
60.02	Out-Patient Psychiatry									0	
60.03	Clinic-USF/OCC Med Clinic									0	
60.04	Pros Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
63.00										0	
71.00	Home Health Agency	121,221								9,922,417	13,742
93.00	Hospice	82,015								6,265,375	4,695
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen									147,997	1,968
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
99.01	Satellite Clinic - Airport									0	
100.00	Non-Certified Home Health									0	
100.01	FAMCAMP	3,166								270,609	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									6,674	425
100.04	Home IV Therapy									279,731	
100.05	Home IV Therapy									104,139	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD	8,449								280,134	
100.09	NRCC O/P Meals									0	
TOTAL	2,973,512	0	0	0	0	0	0	0	0	206,296,882	387,173
COST TO BE ALLOCATED	27,930,244	0	0	0	0	0	0	0	0	52,767,113	8,232,497
UNIT COST MULTIPLIER - SCH 8	9.393015	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.255782	21.263096

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

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

**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

10.00	7,705										
11.00	9,270	135									
12.00	7,098	125									
14.00	6,816	100		9,189							
15.00	40,649	1,269	280	4,714		31					
16.00	3,811			6,187							
17.00	5,819	130		3,593							
18.00	705	30		1,046							
23.00				6,768							

**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
- 30.02 CVIC
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

25.00	110,480	13,338	4,160	138,157	36,565	892	200	5,869	51,802	51,802	
26.00	19,712	5,090	750	11,952	5,336	147	40	1,355	4,328	4,328	
30.00	4,247	428	320		4,709	79		1,364	4,815	4,815	
30.02				24,901	4,919			1,412	3,348	3,348	
33.00	6,171	12,220	50		1,277	79			4,922	4,922	

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

DECEMBER 31, 2008

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (TIME SPENT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (TIME SPENT) 14.00	CENT SERV & SUPPLY (TIME SPENT) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (PATIENT DAYS) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 19.00	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	45,648	5,870	985	7,833		250	300					
37.01	CVOR	4,303	3,110	620	1,447		124						
38.00	Recovery Room	12,603	2,112	240	4,551		156	284					
39.00	Delivery Room and Labor Room			750	4,262								
40.00	Anesthesiology												
40.01	CV Anesthesiology												
41.00	Radiology - Diagnostic												
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.01	Laboratory - Clinical												
44.02	Laboratory - Clinical												
44.03	Cath Lab							180					
47.00	Blood Storing, Processing and Trans.												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,949			3,410		24	140					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis	4,128	638	100	1,581		24						
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Gastro-Intestinal Services												
60.02	Out-Patient Psychiatry												
60.03	Clinic-USF/OCC Med Clinic												
60.04	Pros Clinic												
61.00	Emergency												
62.00	Observation Beds												
63.00													
71.00	Home Health Agency	13,742		211	5,828								
93.00	Hospice	4,695		93	3,943								
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	1,968		30									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01	Satellite Clinic - Airport												
100.00	Non-Certified Home Health												
100.01	FAMCAMP				152								
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	425											
100.04	Home IV Therapy												
100.05	Home IV Therapy												
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD				406								
100.09	NRCC O/P Meals				26,000								
	TOTAL	312,944	44,075	9,109	201,010	117,716	0	1,806	1,144	10,000	69,215	69,215	0
	COST TO BE ALLOCATED	8,772,283	668,029	8,930,296	3,535,313	612,415	0	12,112,672	9,387,501	21,542,268	6,005,845	1,458,657	0
	UNIT COST MULTIPLIER - SCH 8	28.031479	15.156638	980.381601	17.587748	5.202481	0.000000	6706.906070	8205.857174	2154.226810	86.770863	21.074291	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:

DECEMBER 31, 2008

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	21.00	21.01	22.00	23.00	24.00

**GENERAL SERVICE COST CENTERS**

- 1.00 Old Capital Related Costs - Buildings and Fixtures
- 2.00 Old Capital Related Costs - Moveable Equipment
- 3.00 New Capital Related Costs - Buildings and Fixtures
- 4.00 New Capital Related Costs - Moveable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Nonpatient Telephones
- 6.02 Data Processing
- 6.03 Purchasing / Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Resident Service - Salary and Fringes
- 23.00 Intern and Resident - Other Program
- 24.00 Paramedical Ed Program

**INPATIENT ROUTINE COST CENTERS**

- 25.00 Adults and Pediatrics (Gen Routine) 110,157 110,157
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Intensive Care Nursery
- 30.02 CVIC
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

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				20,675	20,675	
37.01	CVOR						
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology				3,536	3,536	
40.01	CV Anesthesiology						
41.00	Radiology - Diagnostic						
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.01	Laboratory - Clinical						
44.02	Laboratory - Clinical						
44.03	Cath Lab						
47.00	Blood Storing, Processing and Trans.						
48.00	Intravenous Therapy						
49.00	Respiratory Therapy						
50.00	Physical Therapy						
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology						
54.00	Electroencephalography						
55.00	Medical Supplies Charged to Patients						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
58.00	ASC (Non-Distinct Part)						
58.02	Infusion Service						
59.01							
59.02							
59.03							
60.00	Clinic						
60.01	Gastro-Intestinal Services						
60.02	Out-Patient Psychiatry						
60.03	Clinic-USF/OCC Med Clinic						
60.04	Pros Clinic						
61.00	Emergency						
62.00	Observation Beds						
63.00							
71.00	Home Health Agency						
93.00	Hospice						
<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						
99.01	Satellite Clinic - Airport						
100.00	Non-Certified Home Health						
100.01	FAMCAMP						
100.02	Residents - MD (To HMO)						
100.03	Vacant Unassigned						
100.04	Home IV Therapy						
100.05	Home IV Therapy						
100.07	CRNA Expenses (To HMO)						
100.08	I and R Non-MD						
100.09	NRCC O/P Meals						
TOTAL	0	0	0	0	134,368	134,368	0
COST TO BE ALLOCATED	0	0	0	0	4,854,885	1,696,382	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	36.131258	12.624895	0.000000

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment	0	0	0
3.00	New Capital Related Costs - Buildings and Fixtures	6,446,450	0	6,446,450
4.00	New Capital Related Costs - Moveable Equipment	446,871	0	446,871
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	27,930,244	0	27,930,244
6.01	Nonpatient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing / Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	50,511,374	(514,592)	49,996,782
7.00	Maintenance and Repairs	6,428,535	0	6,428,535
8.00	Operation of Plant	4,231,734	0	4,231,734
9.00	Laundry and Linen Service	437,285	0	437,285
10.00	Housekeeping	4,938,514	0	4,938,514
11.00	Dietary	1,848,892	0	1,848,892
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	7,356,918	0	7,356,918
15.00	Central Services and Supply	3,874,609	0	3,874,609
16.00	Pharmacy	15,709,452	0	15,709,452
17.00	Medical Records and Library	3,639,377	0	3,639,377
18.00	Social Service	890,495	0	890,495
19.00		0	0	0
19.02		0	0	0
19.03		0	0	0
21.00	Nursing School	0	0	0
21.01	Clinical Pastoral Education	0	0	0
22.00	Intern and Resident Service - Salary and Fringes	3,866,024	0	3,866,024
23.00	Intern and Resident - Other Program	582	0	582
24.00	Paramedical Ed Program	0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	39,805,559	0	39,805,559
26.00	Intensive Care Unit	6,640,145	0	6,640,145
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Intensive Care Nursery	6,024,202	0	6,024,202
30.02	CVIC	6,163,036	0	6,163,036
32.00		0	0	0
33.00	Nursery	2,286,333	0	2,286,333
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2008

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 19,947,750	\$ 0	\$ 19,947,750
37.01	CVOR	5,666,343	0	5,666,343
38.00	Recovery Room	5,697,217	0	5,697,217
39.00	Delivery Room and Labor Room	5,916,508	0	5,916,508
40.00	Anesthesiology	6,793,944	0	6,793,944
40.01	CV Anesthesiology	0	0	0
41.00	Radiology - Diagnostic	21,367,600	0	21,367,600
42.00	Radiology - Therapeutic	0	0	0
43.00	Radioisotope	3,419,020	0	3,419,020
44.01	Laboratory - Clinical	35,163,205	0	35,163,205
44.02	Laboratory - Clinical	0	0	0
44.03	Cath Lab	21,816,847	0	21,816,847
47.00	Blood Storing, Processing and Trans.	0	0	0
48.00	Intravenous Therapy	0	0	0
49.00	Respiratory Therapy	3,588,365	0	3,588,365
50.00	Physical Therapy	2,102,246	0	2,102,246
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	797,890	0	797,890
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	1,693,654	0	1,693,654
56.00	Drugs Charged to Patients	544,238	0	544,238
57.00	Renal Dialysis	2,119,037	0	2,119,037
58.00	ASC (Non-Distinct Part)	0	0	0
58.02	Infusion Service	0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01	Gastro-Intestinal Services	0	0	0
60.02	Out-Patient Psychiatry	0	0	0
60.03	Clinic-USF/OCC Med Clinic	0	0	0
60.04	Pros Clinic	0	0	0
61.00	Emergency	14,287,863	0	14,287,863
62.00	Observation Beds	0	0	0
63.00		0	0	0
71.00	Home Health Agency	8,566,798	0	8,566,798
93.00	Hospice	5,421,086	0	5,421,086
	SUBTOTAL	\$ 364,386,242	\$ (514,592)	\$ 363,871,650
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	117,092	0	117,092
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
99.01	Satellite Clinic - Airport	0	0	0
100.00	Non-Certified Home Health	0	0	0
100.01	FAMCAMP	240,871	0	240,871
100.02	Residents - MD (To HMO)	0	0	0
100.03	Vacant Unassigned	0	0	0
100.04	Home IV Therapy	279,731	0	279,731
100.05	Home IV Therapy	104,139	0	104,139
100.07	CRNA Expenses (To HMO)	0	0	0
100.08	I and R Non-MD	200,772	0	200,772
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 942,605	\$ 0	\$ 942,605
101	TOTAL	\$ 365,328,847	\$ (514,592)	\$ 364,814,255

(To Schedule 8)





Provider Name							Fiscal Period		Provider NPI		Revisions
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1134299522		4
Report References											
Rev. No.	Audit Report	Cost Report					Explanation of Revisions	As Audited	Increase (Decrease)	As Revised	
		Work Sheet	Part	Title	Line	Col.					
<b><u>REVISION TO AUDITED COSTS</u></b>											
1	10A	A			6.00	7	Administrative and General To eliminate unallowable costs in accordance with the Report of Findings, dated November 28, 2012, Case Number NF12-1210-1199B-CM, Issue Number 3. Issue Number 3 is not related to any of Audits' adjustments to audited costs.	\$50,511,374	(\$514,592)	\$49,996,782	

Provider Name							Fiscal Period		Provider NPI		Revisions
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008		1134299522		4
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised	
Rev. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<b><u>REVISION TO AUDITED PATIENT DAYS</u></b>											
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	53,651	(1,237)	52,414		
	4A	D-1	II	2.00	2	Nursery	4,922	122	5,044		
	4A	D-1	II	7.00	2	Intensive Care Unit	4,328	24	4,352		
	4A	D-1	II	17.00	2	CVIC	4,815	(1,460)	3,355		
To revise total patient days in accordance with the Report of Findings, dated November 28, 2012, Case Number NF12-1210-1199B-CM, Issue Number 1, Audit Adjustment Number 2.											

Provider Name			Fiscal Period				Provider NPI		Revisions	
KAISER FOUNDATION HOSPITAL - SAN FRANCISCO			JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1134299522		4	
Report References										
Rev. No.	Audit Report	Cost Report					Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
		Work Sheet	Part	Title	Line	Col.				
<b><u>REVISIONS TO OTHER MATTERS</u></b>										
3	3	Not Reported					Routine Services - Late Billing Penalty To revise late billing penalty in accordance with the Report of Findings, dated November 28, 2012, Case Number NF12-1210-1199B-CM, Issue Number 2, Audit Adjustment Number 8.	\$46,089	\$271	\$46,360
4	A-2	N/A					Audited Medi-Cal Days of Service From 10/01/08 - 12/31/08 To revise Medi-Cal days of service from 10/01/08 - 12/31/08 in accordance with the Report of Findings, dated November 28, 2012, NF12-1210-1199B-CM, Issue Number 5, Audit Report Schedule A-2.	123	13	136