

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – OAKLAND
OAKLAND, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1427123132**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

**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**



TOBY DOUGLAS
Director

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



EDMUND G. BROWN, JR
Governor

May 16, 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

KAISER FOUNDATION HOSPITAL – OAKLAND
NATIONAL PROVIDER IDENTIFIER (NPI) 1427123132
FISCAL PERIOD ENDED DECEMBER 31, 2009

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 payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$463,996 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. Computation of Medi-Cal AB 5 and AB 1183 Reductions (SCHEULE 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.

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 - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1427123132	Reported	\$ 2,286,577	
	Net Change	\$ (1,822,581)	
	Audited Amount Due Provider (State)	\$ 463,996	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 463,996	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	Provider NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	Provider NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 463,996	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1427123132

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 6,319,265	\$ 4,539,763
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ (1,346,744)	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 4,972,521	\$ 4,539,763
6. Interim Payments (Adj 7)	\$ (2,685,944)	\$ (3,289,220)
7. Balance Due Provider (State)	\$ 2,286,577	\$ 1,250,543
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (786,547)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 2,286,577	\$ 463,996
	(To Summary of Findings)	

STATE OF CALIFORNIA

SCHEDULE A
PROGRAM: NONCONTRACT

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

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1427123132

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>432,288</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>354,259</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>786,547</u></u> (To Schedule 1, Line 9)

STATE OF CALIFORNIA

SCHEDULE A
PROGRAM: NONCONTRACT

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

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1427123132

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>432,288</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>354,259</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>786,547</u></u> (To Schedule 1, Line 9)

STATE OF CALIFORNIA

SCHEDULE A
PROGRAM: NONCONTRACT

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

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1427123132

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>432,288</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>354,259</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>786,547</u></u> (To Schedule 1, Line 9)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - OAKLANDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1427123132

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>6,319,265</u>	\$ <u>4,540,874</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>4,884,100</u>	\$ <u>7,228,328</u>
3. Inpatient Ancillary Service Units (Adj 5)	<u>88,421</u>	<u>20,202</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>4,972,521</u>	<u>7,248,530</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>2,707,656</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>1,346,744</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 - OAKLANDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1427123132

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	73,073	71,116
2. Inpatient Days (include private, exclude swing-bed)	73,073	71,116
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	73,073	71,116
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)	756	674

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)	\$ 193,639,287	\$ 193,639,312
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)	\$ 193,639,287	\$ 193,639,312

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)	\$ 193,639,287	\$ 193,639,312

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,649.94	\$ 2,722.87
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 2,003,355	\$ 1,835,214
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,204,323	\$ 2,379,955
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 4,207,678	\$ 4,215,169

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - OAKLANDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1427123132

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 2,642,940	\$ 2,642,938
2. Total Inpatient Days (Adj 2)	3,528	3,805
3. Average Per Diem Cost	\$ 749.13	\$ 694.60
4. Medi-Cal Inpatient Days (Adj 3)	281	330
5. Cost Applicable to Medi-Cal	\$ 210,506	\$ 229,218
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 36,830,470	\$ 36,830,467
7. Total Inpatient Days (Adj 2)	7,981	8,202
8. Average Per Diem Cost	\$ 4,614.77	\$ 4,490.43
9. Medi-Cal Inpatient Days (Adj 3)	239	160
10. Cost Applicable to Medi-Cal	\$ 1,102,930	\$ 718,469
CORONARY CARE UNIT		
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
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 22,245,645	\$ 22,245,643
17. Total Inpatient Days (Adj 2)	5,868	5,871
18. Average Per Diem Cost	\$ 3,791.01	\$ 3,789.07
19. Medi-Cal Inpatient Days (Adj 3)	235	378
20. Cost Applicable to Medi-Cal	\$ 890,887	\$ 1,432,268
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
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)	\$ 2,204,323	\$ 2,379,955

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - OAKLANDFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1427123132

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 - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

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
ANCILLARY COST CENTERS												
37.00 Operating Room	0	3,213,949	0	0	0	0	0	0	0	0	52,691,128	15,587,716
38.00 Recovery Room	0	925,239	0	0	0	0	0	0	0	0	6,534,335	1,933,065
39.00 Delivery Room and Labor Room	0	1,153,147	0	0	0	0	0	0	0	0	7,307,776	2,161,873
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	6,768,349	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	28,050,934	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
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	4,458,158	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	41,813,112	0
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	1,006,024	0
49.00 Respiratory Therapy	0	2,248,465	0	0	0	0	0	0	0	0	10,941,970	3,236,984
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,928,027	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	1,311,436	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	2,489,924	736,599
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,074,434	317,852
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,889,612	559,007
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	0	0	0	0	0	0	0	0	0	0	0	0
59.00	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
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	43,539,863	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 FQHC 5	0	0	0	0	0	0	0	0	0	0	0	0
65.00 FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	1,351,914	0	0	0	0	0	0	0	0	8,232,987	2,435,580
80.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	879,330	0	0	0	0	0	0	0	0	5,167,267	1,528,642
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	144,823	42,843
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 FAM CAP	0	109,620	0	0	0	0	0	0	0	0	768,574	227,369
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	225,362	66,669
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	239,325	70,800
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	512,048	151,480
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expense (HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	110,903	0	0	0	0	0	0	0	0	335,308	99,195
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	55,909,429	0	0	0	0	0	0	0	0	541,230,990	93,910,292

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	1,469,592	1,186,518	255,832	4,368,356	0	47,689	0	0	11,998,470	0	0	0
38.00 Recovery Room	336,592	271,757	49,111	741,734	0	13,729	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	220,745	178,225	0	0	0	17,112	0	438,142	0	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	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	124,987	100,912	0	252,715	0	33,364	0	0	23,689	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	93,537	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
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	0	0	0	0	0	0	0	0	0	0	0	0
59.00	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
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 FQHC 5	0	0	0	0	0	0	0	0	0	0	0	0
65.00 FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	199,380	160,976	0	474,251	0	20,059	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	152,615	123,218	0	210,049	0	13,049	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	15,821	12,773	0	80,409	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 FAM CAP	8,629	6,967	0	52,512	0	1,628	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	274,748	221,826	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expense (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	1,648	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	440,894	0	0	0	0	0	0	0
TOTAL	<u>8,919,990</u>	<u>6,858,795</u>	<u>1,745,107</u>	<u>20,612,669</u>	<u>6,998,475</u>	<u>630,045</u>	<u>0</u>	<u>15,636,194</u>	<u>12,253,126</u>	<u>39,104,610</u>	<u>6,328,739</u>	<u>2,336,410</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

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	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	3,193,601	64,592	0	90,863,493	(3,258,193)	87,605,300
38.00 Recovery Room	0	0	0	0	0	0	0	0	9,880,323		9,880,323
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	10,323,873		10,323,873
40.00 Anesthesiology	0	0	0	0	0	0	0	0	6,768,349		6,768,349
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	28,050,934		28,050,934
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	4,458,158		4,458,158
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	41,813,112		41,813,112
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0		0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	1,006,024		1,006,024
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	14,714,620		14,714,620
50.00 Physical Therapy	0	0	0	0	0	27,145	549	0	2,955,721	(27,694)	2,928,027
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	1,311,436		1,311,436
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	3,226,523		3,226,523
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,392,286		1,392,286
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,542,157		2,542,157
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.01 Professional Services	0	0	0	0	0	0	0	0	0		0
58.02	0	0	0	0	0	0	0	0	0		0
59.00	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
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	299,967	6,067	0	43,845,897	(306,034)	43,539,863
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00 FQHC 5	0	0	0	0	0	0	0	0	0		0
65.00 FQHC 6	0	0	0	0	0	0	0	0	0		0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0		0
70.00 Emergency	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	11,523,233		11,523,233
80.00	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	7,194,840		7,194,840
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	296,669		296,669
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 FAM CAP	0	0	0	0	0	0	0	0	1,065,679		1,065,679
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	788,605		788,605
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	310,125		310,125
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	663,528		663,528
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07 CRNA Expense (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	436,150		436,150
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	440,894		440,894
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>13,089,379</u>	<u>264,739</u>	<u>0</u>	<u>541,230,990</u>	<u>(13,354,119)</u>	<u>527,876,871</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - OAKLAND

DECEMBER 31, 2009

	EMP BENE (HOURS PAID)	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	248,039								52,691,128	63,352
38.00	Recovery Room	71,406								6,534,335	14,510
39.00	Delivery Room and Labor Room	88,995								7,307,776	9,516
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.03	Cardiac Cath Lab									0	
44.04	Blood Storing, Processing and Trans									0	
49.00	Respiratory Therapy	173,527								10,941,970	5,388
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									2,489,924	
56.00	Drugs Charged to Patients									1,074,434	
57.00	Renal Dialysis									1,889,612	
58.00	ASC (Non-Distinct Part)									0	
58.01	Professional Services									0	
58.02										0	
59.00										0	
59.01										0	
59.02										0	
60.00	Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
63.00	FQHC 5									0	
65.00	FQHC 6									0	
65.00	Melanoma Center									0	
70.00	Emergency									0	
71.00	Home Health Agency	104,335								8,232,987	8,595
80.00										0	
93.00	Hospice	67,863								5,167,267	6,579
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									144,823	682
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAM CAP	8,460								768,574	372
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									225,362	11,844
100.04	Home Ventilator Care									239,325	
100.05	Home IV Therapy									512,048	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	8,559								335,308	
100.09	NRCC O/P Meals									0	
TOTAL		4,314,853	0	0	0	0	0	0	0	317,444,795	384,528
COST TO BE ALLOCATED		55,909,429	0	0	0	0	0	0	0	93,910,292	8,919,990
UNIT COST MULTIPLIER - SCH 8		12.957435	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.295832	23.197245

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

	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 19.00	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	63,352	22,530	2,662		11,925		4,052					
38.00	Recovery Room	14,510	4,325	452		3,433							
39.00	Delivery Room and Labor Room	9,516				4,279	32						
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
44.03	Cardiac Cath Lab												
44.04	Blood Storing, Processing and Trans												
49.00	Respiratory Therapy	5,388		154	8,343			8					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis			57									
58.00	ASC (Non-Distinct Part)												
58.01	Professional Services												
58.02													
59.00													
59.01													
59.02													
60.00	Clinic												
61.00	Emergency												
62.00	Observation Beds												
63.00	FQHC 5												
65.00	FQHC 6												
65.00	Melanoma Center												
70.00	Emergency												
71.00	Home Health Agency	8,595		289	5,016								
80.00													
93.00	Hospice	6,579		128	3,263								
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	682		49									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAM CAP	372		32	407								
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	11,844											
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expense (HMO)												
100.08	I and R Non-MD				412								
100.09	NRCC O/P Meals				17,659								
	TOTAL	366,213	153,684	12,561	280,308	157,549	0	1,142	4,138	10,000	86,852	86,852	0
	COST TO BE ALLOCATED	6,858,795	1,745,107	20,612,669	6,998,475	630,045	0	15,636,194	12,253,126	39,104,610	6,328,739	2,336,410	0
	UNIT COST MULTIPLIER - SCH 8	18.728978	11.355163	1641.005409	24.967091	3.999041	0.000000	13691.938505	2961.122833	3910.460979	72.868091	26.901050	0.000000

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - OAKLAND

DECEMBER 31, 2009

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 Non-Patient 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 Res Service - Salary and Fringes
 23.00 Intern and Res - Other Program
 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

25.00 Adults and Pediatrics (Gen Routine) 146,640 146,640
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 30.00 Intensive Care Nursery
 31.00 Subprovider 1
 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:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - OAKLAND

DECEMBER 31, 2009

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	19.03	21.00	21.01	22.00	23.00	24.00
ANCILLARY COST CENTERS							
37.00	Operating Room				48,942	48,942	
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic						
41.01							
41.02							
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
44.01	Laboratory - Clinical						
44.03	Cardiac Cath Lab						
44.04	Blood Storing, Processing and Trans						
49.00	Respiratory Therapy						
50.00	Physical Therapy				416	416	
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)						
58.01	Professional Services						
58.02							
59.00							
59.01							
59.02							
60.00	Clinic						
61.00	Emergency				4,597	4,597	
62.00	Observation Beds						
63.00	FQHC 5						
65.00	FQHC 6						
65.00	Melanoma Center						
70.00	Emergency						
71.00	Home Health Agency						
80.00							
93.00	Hospice						
NONREIMBURSABLE COST CENTERS							
96.00	Gift, Flower, Coffee Shop and Canteen						
97.00	Research						
98.00	Physicians' Private Office						
99.00	Nonpaid Workers						
100.00	Non-Certified Home Health						
100.01	FAM CAP						
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 Expense (HMO)						
100.08	I and R Non-MD						
100.09	NRCC O/P Meals						
TOTAL	0	0	0	0	200,595	200,595	0
COST TO BE ALLOCATED	0	0	0	0	13,089,379	264,739	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	65.252768	1.319769	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment		0	0
3.00	New Capital Related Costs - Buildings and Fixtures	7,947,392	0	7,947,392
4.00	New Capital Related Costs - Moveable Equipment	1,643,031	0	1,643,031
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	55,908,204	0	55,908,204
6.01	Non-Patient 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	85,903,878	0	85,903,878
7.00	Maintenance and Repairs	6,842,851	0	6,842,851
8.00	Operation of Plant	3,931,687	0	3,931,687
9.00	Laundry and Linen Service	853,339	0	853,339
10.00	Housekeeping	10,494,046	0	10,494,046
11.00	Dietary	3,597,116	0	3,597,116
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	8,554,000	0	8,554,000
15.00	Central Services and Supply	5,381,319	0	5,381,319
16.00	Pharmacy	27,112,236	0	27,112,236
17.00	Medical Records and Library	2,898,117	0	2,898,117
18.00	Social Service	1,194,826	0	1,194,826
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 Res Service - Salary and Fringes	6,884,124	0	6,884,124
23.00	Intern and Res - Other Program	200,838	0	200,838
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	72,259,858	0	72,259,858
26.00	Intensive Care Unit	14,255,716	0	14,255,716
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
30.00	Intensive Care Nursery	8,813,812	0	8,813,812
31.00	Subprovider I		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	919,266	0	919,266
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 - OAKLAND

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 47,952,521	\$ 0	\$ 47,952,521
38.00	Recovery Room	5,300,699	0	5,300,699
39.00	Delivery Room and Labor Room	5,898,765	0	5,898,765
40.00	Anesthesiology	6,768,349	0	6,768,349
41.00	Radiology - Diagnostic	28,050,934	0	28,050,934
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	4,458,158	0	4,458,158
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	41,813,112	0	41,813,112
44.03	Cardiac Cath Lab		0	0
44.04	Blood Storing, Processing and Trans	1,006,024	0	1,006,024
49.00	Respiratory Therapy	8,515,717	0	8,515,717
50.00	Physical Therapy	2,928,027	0	2,928,027
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	1,311,436	0	1,311,436
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,489,924	0	2,489,924
56.00	Drugs Charged to Patients	1,074,434	0	1,074,434
57.00	Renal Dialysis	1,889,612	0	1,889,612
58.00	ASC (Non-Distinct Part)		0	0
58.01	Professional Services		0	0
58.02			0	0
59.00			0	0
59.01			0	0
59.02			0	0
60.00	Clinic		0	0
61.00	Emergency	43,539,863	0	43,539,863
62.00	Observation Beds		0	0
63.00	FQHC 5		0	0
65.00	FQHC 6		0	0
65.00	Melanoma Center		0	0
70.00	Emergency		0	0
71.00	Home Health Agency	6,716,041	0	6,716,041
80.00			0	0
93.00	Hospice	4,162,218	0	4,162,218
	SUBTOTAL	\$ 539,471,490	\$ 0	\$ 539,471,490
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	131,846	0	131,846
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	FAM CAP	651,876	0	651,876
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	239,325	0	239,325
100.05	Home IV Therapy	512,048	0	512,048
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	224,405	0	224,405
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 1,759,500	\$ 0	\$ 1,759,500
101	TOTAL	\$ 541,230,990	\$ 0	\$ 541,230,990

(To Schedule 8)

Provider Name:

KAISER FOUNDATION HOSPITAL - OAKLAND

Fiscal Period Ended:

DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
ANCILLARY COST CENTERS												
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	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
44.03 Cardiac Cath Lab	0											
44.04 Blood Storing, Processing and Trans	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											
58.01 Professional Services	0											
58.02	0											
59.00	0											
59.01	0											
59.02	0											
60.00 Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.00 FQHC 5	0											
65.00 FQHC 6	0											
65.00 Melanoma Center	0											
70.00 Emergency	0											
71.00 Home Health Agency	0											
80.00	0											
93.00 Hospice	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAM CAP	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 Expense (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 - OAKLAND							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1427123132		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
1							<p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W & I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - OAKLAND							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1427123132		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	73,073	(1,957)	71,116			
	4A	D-1	II	42.00	2	Nursery	3,528	277	3,805			
	4A	D-1	II	43.00	2	Intensive Care Unit	7,981	221	8,202			
	4A	D-1	II	47.00	2	Intensive Care Nursery	5,868	3	5,871			
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												

Provider Name KAISER FOUNDATION HOSPITAL - OAKLAND							Fiscal Period JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			Provider NPI 1427123132		Adjustments 8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT

3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	756	(82)	674
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	281	49	330
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	239	(79)	160
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	235	143	378
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	33,131	(32,416)	715
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	2,915	(2,831)	84
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	31	(26)	5
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	33,759	(33,060)	699
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	2,000	(1,238)	762
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	117	(105)	12
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	11,519	2,890	14,409
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	410	(26)	384
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	350	(286)	64
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	1,107	(1,072)	35
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	1,511	(40)	1,471
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	1,511	(40)	1,471
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	60	31	91
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	88,421	(68,219)	20,202

-Continued on next page-

Provider Name			Fiscal Period					Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - OAKLAND			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009					1427123132		8
Report References			Explanation of Audit Adjustments					As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
-Continued from previous page-										
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$4,884,100	\$2,344,228	\$7,228,328
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	88,421	(68,219)	20,202
6	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$1,111	\$1,111
7	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$2,685,944	\$603,276	\$3,289,220
To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: May 3, 2011 Payment Period: January 1, 2009 through May 3, 2011 Service Period: January 1, 2009 through December 31, 2009 CMS Pub. 15-1, Sections 2304, 2404, and 2408										

Provider Name			Fiscal Period				Provider NPI		Adjustments		
KAISER FOUNDATION HOSPITAL - OAKLAND			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1427123132		8		
Report References			Explanation of Audit Adjustments						As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
<u>ADJUSTMENT TO OTHER MATTERS</u>											
8	3	Not Reported		Routine Services - Late Billing Penalty Adjustment To adjust for late billing penalties applicable to routine services. CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408				\$0	\$195,927	\$195,927	