

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – WALNUT CREEK
WALNUT CREEK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1639244262**

**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 21, 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 – WALNUT CREEK
NATIONAL PROVIDER IDENTIFIER (NPI) 1639244262
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 \$145,000 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 - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1639244262		
Reported	\$ 747,974	
Net Change	\$ (602,974)	
Audited Amount Due Provider (State)	\$ 145,000	
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)	\$ 145,000	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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)		\$ 145,000	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1639244262

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 1,467,374	\$ 1,920,483
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 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)	\$ 1,467,374	\$ 1,920,483
6. Interim Payments (Adj 6)	\$ (719,400)	\$ (1,491,954)
7. Balance Due Provider (State)	\$ 747,974	\$ 428,529
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (283,529)
10. \$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 747,974	\$ 145,000
	(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 - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31 ,2009

Provider NPI:
1639244262

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>135,460</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>148,069</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>283,529</u> (To Schedule 1, Line 9)

STATE OF CALIFORNIA

SCHEDULE A-2
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1639244262

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,922,472</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	\$ <u>634.07</u>
3. Medi-Cal Nursery Days (Code 171)	<u>5</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	\$ <u>3,170</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	\$ <u>0</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	\$ <u>0</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>1,919,302</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>787</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,438.76</u>

Audited Cost For Services From 10/01/08 Through 04/05/09

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>179</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>436,538</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>392,884</u>

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	\$ <u>1,682</u>
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>179</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	\$ <u>301,078</u>

AB1183 Reduction for 10/01/08 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	\$ <u>135,460</u> (To Schedule A, Line 2)

STATE OF CALIFORNIA

SCHEDULE A-3
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31 ,2009

Provider NPI:
1639244262

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,922,472</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	\$ <u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	\$ <u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u>1,922,472</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>792</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u>2,427.36</u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>610</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>1,480,690</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u>148,069</u> (To Schedule A, Line 3)

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

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1639244262

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>1,469,363</u>	\$ <u>1,922,472</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>2,358,323</u>	\$ <u>4,277,972</u>
3. Inpatient Ancillary Service Units (Adj 5)	<u>8,505</u>	<u>6,787</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>2,366,828</u>	<u>4,284,759</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>897,465</u>	\$ <u>2,362,287</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 NET COSTS OF COVERED SERVICES

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1639244262

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 312,619	\$ 171,747
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,267,341	\$ 1,849,978
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Routine Services - Late Billing Penalty Adjustment (Adj 6)	\$ 0	\$ (99,253)
5. Provider Computation Difference (Adj 8)	\$ (110,597)	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 1,469,363	\$ 1,922,472
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,469,363	\$ 1,922,472 (To Schedule 2)
9. Coinsurance (Adj)	\$ (1,989)	\$ (1,989)
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,467,374	\$ 1,920,483 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1639244262

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	51,221	50,870
2. Inpatient Days (include private, exclude swing-bed)	51,221	50,870
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	51,221	50,870
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)	172	205

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)	\$ 123,390,910	\$ 123,390,954
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)	\$ 123,390,910	\$ 123,390,954

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)	\$ 123,390,910	\$ 123,390,954

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,408.99	\$ 2,425.61
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 414,346	\$ 497,250
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 852,995	\$ 1,352,728
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,267,341	\$ 1,849,978

(A) Provider's reported routine cost total does not foot.

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEKFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1639244262

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 3,582,519	\$ 3,582,517
2. Total Inpatient Days (Adj 2)	5,323	5,650
3. Average Per Diem Cost	\$ 673.03	\$ 634.07
4. Medi-Cal Inpatient Days (Adj 3)	116	127
5. Cost Applicable to Medi-Cal	\$ 78,071	\$ 80,527
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 27,201,229	\$ 27,201,222
7. Total Inpatient Days (Adj 2)	6,549	6,627
8. Average Per Diem Cost	\$ 4,153.49	\$ 4,104.61
9. Medi-Cal Inpatient Days (Adj 3)	29	31
10. Cost Applicable to Medi-Cal	\$ 120,451	\$ 127,243
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
INTENSIVE CARE NURSERY		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 17,684,137	\$ 17,684,133
17. Total Inpatient Days (Adj 2)	6,620	6,626
18. Average Per Diem Cost	\$ 2,671.32	\$ 2,668.90
19. Medi-Cal Inpatient Days (Adj 3)	245	429
20. Cost Applicable to Medi-Cal	\$ 654,473	\$ 1,144,958
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)	\$ 852,995	\$ 1,352,728

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1639244262

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 - WALNUT CREEK

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	3,016,615	0	0	0	0	0	0	0	0	30,961,957	9,115,776
38.00 Recovery Room	0	1,300,224	0	0	0	0	0	0	0	0	7,077,822	2,083,842
39.00 Delivery Room and Labor Room	0	1,917,831	0	0	0	0	0	0	0	0	10,321,145	3,038,737
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,517,036	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	19,438,210	0
41.01 MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02 CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
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	4,165,665	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	30,992,818	0
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	993,865	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	1,267,881	0	0	0	0	0	0	0	0	6,276,224	1,847,837
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,074,085	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	720,544	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	3,374,355	993,473
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,027,851	302,618
57.00 Renal Dialysis	0	74,880	0	0	0	0	0	0	0	0	1,008,079	296,797
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	43,613,719	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	2,507,932	0	0	0	0	0	0	0	0	12,074,906	3,555,077
90.00 Other Capital Related costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	1,165,807	0	0	0	0	0	0	0	0	5,827,407	1,715,697
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	543,231	159,937
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAMP	0	103,568	0	0	0	0	0	0	0	0	676,136	199,067
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	107,532	31,659
100.04 Home Ventilator Care	0	1,110	0	0	0	0	0	0	0	0	140,382	41,331
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	146,001	42,985
100.06	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	343,757	0	0	0	0	0	0	0	0	949,320	279,498
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>48,532,656</u>	<u>0</u>	<u>405,153,870</u>	<u>67,925,911</u>							

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	716,888	1,629,531	9,019	2,229,032	0	151,739	0	746,028	9,503,860	0	0	0
38.00 Recovery Room	26,850	61,031	13,120	0	0	65,405	0	562,953	0	0	0	0
39.00 Delivery Room and Labor Room	176,716	401,686	26,850	1,206,331	0	96,474	0	1,537,824	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 MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02 CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
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
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	59,158	134,469	0	297,562	0	63,779	0	128,152	0	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	80,269	182,456	0	0	0	3,762	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02 Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02 Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03 Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04 Pros Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	124,066	282,010	0	260,031	0	126,150	0	0	0	0	0	0
90.00 Other Capital Related costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	74,750	169,911	0	124,654	0	58,640	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	15,006	34,110	0	44,232	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAMP	0	0	0	0	0	5,217	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	69,097	157,061	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	62	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	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	17,292	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	507,771	0	0	0	0	0	0	0
TOTAL	3,759,409	8,187,813	434,003	12,218,795	4,933,567	1,868,118	0	10,979,879	9,503,860	24,329,196	6,762,249	1,577,108

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	381,418	0	0	55,445,248	(381,417)	55,063,831
38.00 Recovery Room	0	0	0	0	0	0	0	0	9,891,024		9,891,024
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	16,805,762		16,805,762
40.00 Anesthesiology	0	0	0	0	0	0	0	0	4,517,036		4,517,036
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	19,438,210		19,438,210
41.01 MRI	0	0	0	0	0	0	0	0	0		0
41.02 CT Scan	0	0	0	0	0	0	0	0	0		0
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	4,165,665		4,165,665
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	30,992,818		30,992,818
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	993,865		993,865
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	8,807,181		8,807,181
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,074,085		2,074,085
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	720,544		720,544
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	4,367,828		4,367,828
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,330,469		1,330,469
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,571,363		1,571,363
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	43,613,719		43,613,719
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	16,422,241		16,422,241
90.00 Other Capital Related costs	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	7,971,059		7,971,059
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	796,517		796,517
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01 FAMCAMP	0	0	0	0	0	0	0	0	880,420		880,420
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	365,349		365,349
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	181,775		181,775
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	188,986		188,986
100.06	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
100.08 I and R Non-MD	0	0	0	0	0	0	0	0	1,246,110		1,246,110
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	507,771		507,771
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>569,586</u>	<u>0</u>	<u>0</u>	<u>405,153,870</u>	<u>(569,586)</u>	<u>404,584,284</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

DECEMBER 31, 2009

	EMP BENE (HOURS PAID) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	203,888								30,961,957	58,713	
38.00	Recovery Room	87,880								7,077,822	2,199	
39.00	Delivery Room and Labor Room	129,623								10,321,145	14,473	
40.00	Anesthesiology									0		
41.00	Radiology - Diagnostic									0		
41.01	MRI									0		
41.02	CT Scan									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		
47.00	Blood Storing, Processing and Trans									0		
48.00	Intravenous Therapy									0		
49.00	Respiratory Therapy	85,694								6,276,224	4,845	
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									3,374,355		
56.00	Drugs Charged to Patients									1,027,851		
57.00	Renal Dialysis	5,061								1,008,079	6,574	
58.00	ASC (Non-Distinct Part)									0		
58.02	Infusion Service									0		
59.01										0		
59.02										0		
59.03										0		
60.00	Clinic									0		
60.01	Gastro-Intestinal Services									0		
60.02	Out-Patient Psychiatry									0		
60.03	Clinic-USF/OCC Med Clinic									0		
60.04	Pros Clinic									0		
61.00	Emergency									0		
62.00	Observation Beds									0		
71.00	Home Health Agency	169,507								12,074,906	10,161	
90.00	Other Capital Related costs									0		
93.00	Hospice	78,795								5,827,407	6,122	
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen									543,231	1,229	
97.00	Research									0		
98.00	Physicians' Private Office									0		
99.00	Nonpaid Workers									0		
100.00	Non-Certified Home Health									0		
100.01	FAMCAMP	7,000								676,136		
100.02	Residents - MD (To HMO)									0		
100.03	Vacant Unassigned									107,532	5,659	
100.04	Home Ventilator Care	75								140,382		
100.05	Home IV Therapy									146,001		
100.06										0		
100.07	CRNA Expenses (To HMO)									0		
100.08	I and R Non-MD	23,234								949,320		
100.09	NRCC O/P Meals									0		
TOTAL	3,280,242	0	0	0	0	0	0	0	0	230,712,017	307,895	
COST TO BE ALLOCATED	48,532,656	0	0	0	0	0	0	0	0	67,925,911	3,759,409	
UNIT COST MULTIPLIER - SCH 8	14.795450	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.294419	12.210034	

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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
	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	58,713	651	1,663			163	332				
38.00	Recovery Room	2,199	947		9,802		123					
39.00	Delivery Room and Labor Room	14,473	1,938	900	6,232		336					
40.00	Anesthesiology											
41.00	Radiology - Diagnostic											
41.01	MRI											
41.02	CT Scan											
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory											
44.01	Laboratory - Clinical											
44.03	Cardiac Cath Lab											
47.00	Blood Storing, Processing and Trans											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy	4,845	222		4,120		28					
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	6,574			243							
58.00	ASC (Non-Distinct Part)											
58.02	Infusion Service											
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Gastro-Intestinal Services											
60.02	Out-Patient Psychiatry											
60.03	Clinic-USF/OCC Med Clinic											
60.04	Pros Clinic											
61.00	Emergency											
62.00	Observation Beds											
71.00	Home Health Agency	10,161		194	8,149							
90.00	Other Capital Related costs											
93.00	Hospice	6,122		93	3,788							
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	1,229		33								
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
100.00	Non-Certified Home Health											
100.01	FAMCAMP				337							
100.02	Residents - MD (To HMO)											
100.03	Vacant Unassigned	5,659										
100.04	Home Ventilator Care				4							
100.05	Home IV Therapy											
100.06												
100.07	CRNA Expenses (To HMO)											
100.08	I and R Non-MD				1,117							
100.09	NRCC O/P Meals				21,178							
TOTAL	295,012	31,326	9,116	205,768	120,676	0	2,399	332	10,000	68,622	68,622	0
COST TO BE ALLOCATED	8,187,813	434,003	12,218,795	4,933,567	1,868,118	0	10,979,879	9,503,860	24,329,196	6,762,249	1,577,108	0
UNIT COST MULTIPLIER - SCH 8	27.754170	13.854412	1340.368021	23.976359	15.480446	0.000000	4576.856718	28626.085298	2432.919645	98.543462	22.982548	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

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) 5,408 5,408
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 30.00 Intensive Care Nursery
- 30.01 Intermediate Care Nursery
- 31.00 Subprovider
- 31.01 Subprovider 2 Psych
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name:

KAISER FOUNDATION HOSPITAL - WALNUT CREEK

Fiscal Period Ended:

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				10,962	10,962	
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic						
41.01	MRI						
41.02	CT Scan						
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
44.01	Laboratory - Clinical						
44.03	Cardiac 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						
71.00	Home Health Agency						
90.00	Other Capital Related costs						
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	FAMCAMP						
100.02	Residents - MD (To HMO)						
100.03	Vacant Unassigned						
100.04	Home Ventilator Care						
100.05	Home IV Therapy						
100.06							
100.07	CRNA Expenses (To HMO)						
100.08	I and R Non-MD						
100.09	NRCC O/P Meals						
TOTAL	0	0	0	0	16,370	16,370	0
COST TO BE ALLOCATED	0	0	0	0	569,586	0	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	34.794531	0.000000	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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	6,693,648	0	6,693,648
4.00	New Capital Related Costs - Moveable Equipment	938,952	0	938,952
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	48,532,469	0	48,532,469
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	60,528,291	0	60,528,291
7.00	Maintenance and Repairs	2,765,269	0	2,765,269
8.00	Operation of Plant	5,067,202	0	5,067,202
9.00	Laundry and Linen Service	148,629	0	148,629
10.00	Housekeeping	5,907,436	0	5,907,436
11.00	Dietary	2,576,299	0	2,576,299
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	5,751,801	0	5,751,801
15.00	Central Services and Supply	4,674,879	0	4,674,879
16.00	Pharmacy	16,374,669	0	16,374,669
17.00	Medical Records and Library	3,463,899	0	3,463,899
18.00	Social Service	841,240	0	841,240
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	240,232	0	240,232
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	47,456,678	0	47,456,678
26.00	Intensive Care Unit	10,850,680	0	10,850,680
27.00	Coronary Care Unit		0	0
30.00	Intensive Care Nursery	8,196,467	0	8,196,467
30.01	Intermediate Care Nursery		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	1,185,318	0	1,185,318
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 - WALNUT CREEK

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 26,642,950	\$ 0	\$ 26,642,950
38.00	Recovery Room	5,720,607	0	5,720,607
39.00	Delivery Room and Labor Room	8,095,507	0	8,095,507
40.00	Anesthesiology	4,517,036	0	4,517,036
41.00	Radiology - Diagnostic	19,438,210	0	19,438,210
41.01	MRI		0	0
41.02	CT Scan		0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	4,165,665	0	4,165,665
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	30,992,818	0	30,992,818
44.03	Cardiac Cath Lab	993,865	0	993,865
47.00	Blood Storing, Processing and Trans		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	4,875,864	0	4,875,864
50.00	Physical Therapy	2,074,085	0	2,074,085
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	720,544	0	720,544
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,374,355	0	3,374,355
56.00	Drugs Charged to Patients	1,027,851	0	1,027,851
57.00	Renal Dialysis	808,281	0	808,281
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Services		0	0
60.02	Out-Patient Psychiatry		0	0
60.03	Clinic-USF/OCC Med Clinic		0	0
60.04	Pros Clinic		0	0
61.00	Emergency	43,613,719	0	43,613,719
62.00	Observation Beds		0	0
71.00	Home Health Agency	9,370,650	0	9,370,650
90.00	Other Capital Related costs		0	0
93.00	Hospice	4,544,523	0	4,544,523
	SUBTOTAL	\$ 403,170,588	\$ 0	\$ 403,170,588
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	519,878	0	519,878
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAMCAMP	572,568	0	572,568
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	139,272	0	139,272
100.05	Home IV Therapy	146,001	0	146,001
100.06			0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD	605,563	0	605,563
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 1,983,282	\$ 0	\$ 1,983,282
101	TOTAL	\$ 405,153,870	\$ 0	\$ 405,153,870

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - WALNUT CREEK

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 MRI	0											
41.02 CT Scan	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											
47.00 Blood Storing, Processing and Trans	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Gastro-Intestinal Services	0											
60.02 Out-Patient Psychiatry	0											
60.03 Clinic-USF/OCC Med Clinic	0											
60.04 Pros Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
90.00 Other Capital Related costs	0											
93.00 Hospice	0											
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 FAMCAMP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06	0											
100.07 CRNA Expenses (To HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1639244262		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 - WALNUT CREEK							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1639244262		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 REPORTED PATIENT DAYS</u>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	51,221	(351)	50,870			
	4A	D-1	II	42.00	2	Nursery	5,323	327	5,650			
	4A	D-1	II	43.00	2	Intensive Care Unit	6,549	78	6,627			
	4A	D-1	II	47.00	2	Intensive Care Nursery	6,620	6	6,626			
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							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1639244262		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	172	33	205		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	116	11	127		
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	29	2	31		
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	245	184	429		
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	1,503	(1,464)	39		
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	234	(229)	5		
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	0	4	4		
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	1,035	(1,005)	30		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	423	(154)	269		
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	2,361	1,298	3,659		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	1,300	(134)	1,166		
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	384	(298)	86		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	4	(1)	3		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	562	188	750		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	562	188	750		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	137	(111)	26		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	8,505	(1,718)	6,787		
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,358,323	\$1,919,649	\$4,277,972		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	8,505	(1,718)	6,787		
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$719,400	\$772,554	\$1,491,954		
<p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:</p> <p>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</p>												

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - WALNUT CREEK							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1639244262		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>												
7	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	\$99,253	\$99,253		
8	3	Not Reported					Provider Computation Difference To correct a computation error in the reported Medi-Cal Net Costs of Covered Services. CMS Pub. 15-1, Section 2300	(\$110,597)	\$110,597	\$0		