

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – SAN RAFAEL
SAN RAFAEL, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1194895227**

**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 – SAN RAFAEL
NATIONAL PROVIDER IDENTIFIER (NPI) 1194895227
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 State in the amount of \$17,919 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.

RoseMary Lee
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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 - SAN RAFAEL

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1194895227		
Reported	\$ 97,547	
Net Change	\$ (115,466)	
Audited Amount Due Provider (State)	\$ (17,919)	
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)	\$ (17,919)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAEL

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)		\$ (17,919)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAEL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1194895227

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 489,988	\$ 515,730
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)	\$ 489,988	\$ 515,730
6. Interim Payments (Adj 6)	\$ (392,441)	\$ (464,662)
7. Balance Due Provider (State)	\$ 97,547	\$ 51,068
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (68,987)
10. \$ \$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 97,547	\$ (17,919)
	(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 - SAN RAFAEL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1194895227

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>21,556</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>47,431</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>68,987</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 - SAN RAFAEL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1194895227

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>21,556</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>47,431</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>68,987</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 - SAN RAFAEL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1194895227

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>21,556</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>47,431</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>68,987</u></u> (To Schedule 1, Line 9)

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

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAEL

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1194895227

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>489,988</u>	\$ <u>515,730</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>569,908</u>	\$ <u>588,150</u>
3. Inpatient Ancillary Service Units (Adj 5)	<u>3,951</u>	<u>2,222</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>573,859</u>	<u>590,372</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>83,871</u>	\$ <u>74,642</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAELFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1194895227

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	21,088	20,666
2. Inpatient Days (include private, exclude swing-bed)	21,088	20,666
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	21,088	20,666
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)	99	120

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)	\$ 48,575,446	\$ 48,575,428
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)	\$ 48,575,446	\$ 48,575,428

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)	\$ 48,575,446	\$ 48,575,428

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,303.46	\$ 2,350.50
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 228,043	\$ 282,060
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 176,022	\$ 179,384
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 404,065	\$ 461,444

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAELFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1194895227

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 13,812,560	\$ 13,812,563
7. Total Inpatient Days (Adj 2)	2,668	2,695
8. Average Per Diem Cost	\$ 5,177.12	\$ 5,125.26
9. Medi-Cal Inpatient Days (Adj 3)	34	35
10. Cost Applicable to Medi-Cal	\$ 176,022	\$ 179,384
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)	\$ 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
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)	\$ 176,022	\$ 179,384

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAELFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1194895227

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 - SAN RAFAEL

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	896,747	0	0	0	0	0	0	0	0	12,836,736	4,725,453
38.00 Recovery Room	0	491,997	0	0	0	0	0	0	0	0	3,066,624	1,128,884
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	1,869,562	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	11,147,012	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	1,578,579	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	13,932,350	0
44.03 Lab-Cardiac Cath	0	0	0	0	0	0	0	0	0	0	2,942,209	0
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	381,060	0	0	0	0	0	0	0	0	1,799,712	662,509
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,227,494	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	272,924	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	495,760	182,499
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	249,258	91,757
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	176,905	65,122
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	14,947,717	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	593,230	0	0	0	0	0	0	0	0	2,960,897	1,089,964
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	74,763	27,522
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 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Other Nonreimbursable Cost Ctr	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	26,020	9,578
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	340,070	125,186
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	346,419	127,524
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	558,037	205,424
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	109,982	0	0	0	0	0	0	0	0	323,794	119,195
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>14,632,266</u>	<u>0</u>	<u>149,175,920</u>	<u>27,245,478</u>							

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAEL

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	173,332	230,941	73,547	785,253	0	23,349	0	500,510	4,522,726	0	0	0
38.00 Recovery Room	51,927	69,185	25	271,362	0	12,807	0	120,122	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 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 Lab-Cardiac Cath	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
49.00 Respiratory Therapy	8,178	10,896	0	6,784	0	9,925	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 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	0	0	0	0	0	15,447	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	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 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant Unassigned	32,807	43,710	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	19	25	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	2,867	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	88,729	0	0	0	0	0	0	0
TOTAL	1,721,889	2,186,785	362,134	3,305,523	1,810,364	282,837	0	5,906,019	4,556,200	7,568,671	1,963,787	877,431

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAEL

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	
										STEP-DOWN ADJUSTMENT 26.00	COST 27.00	
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	23,871,845		23,871,845	
38.00 Recovery Room	0	0	0	0	0	0	0	0	4,720,936		4,720,936	
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	1,869,562		1,869,562	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	11,147,012		11,147,012	
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	1,578,579		1,578,579	
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0	
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	13,932,350		13,932,350	
44.03 Lab-Cardiac Cath	0	0	0	0	0	0	0	0	2,942,209		2,942,209	
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0		0	
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,498,005		2,498,005	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,227,494		1,227,494	
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	272,924		272,924	
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	678,259		678,259	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	341,015		341,015	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	242,027		242,027	
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	0	0	0	14,947,717		14,947,717	
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	4,066,307		4,066,307	
80.00	0	0	0	0	0	0	0	0	0		0	
81.00	0	0	0	0	0	0	0	0	0		0	
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	102,285		102,285	
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 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0		0	
100.02 Other Nonreimbursable Cost Ctr	0	0	0	0	0	0	0	0	0		0	
100.03 Vacant Unassigned	0	0	0	0	0	0	0	0	112,115		112,115	
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	465,300		465,300	
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	473,943		473,943	
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	763,461		763,461	
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	445,856		445,856	
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	88,729		88,729	
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>149,175,920</u>	<u>0</u>	<u>149,175,920</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAEL

Fiscal Period Ended:
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	63,859								12,836,736	9,283
38.00	Recovery Room	35,036								3,066,624	2,781
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	Lab-Cardiac Cath									0	
47.00	Blood Storing, Processing and Trans									0	
49.00	Respiratory Therapy	27,136								1,799,712	438
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									495,760	
56.00	Drugs Charged to Patients									249,258	
57.00	Renal Dialysis									176,905	
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	42,245								2,960,897	
80.00										0	
81.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									74,763	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	Other Nonreimbursable Cost Ctr									0	
100.02	Other Nonreimbursable Cost Ctr									0	
100.03	Vacant Unassigned									26,020	1,757
100.04	Home Ventilator Care									340,070	1
100.05	Home IV Therapy									346,419	
100.06	Non-Certified Hospice									558,037	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	7,832								323,794	
100.09	NRCC O/P Meals									0	
TOTAL		1,041,990	0	0	0	0	0	0	0	74,012,595	92,218
COST TO BE ALLOCATED		14,632,266	0	0	0	0	0	0	0	27,245,478	1,721,889
UNIT COST MULTIPLIER - SCH 8		14.042617	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.368119	18.671942

Provider Name:

KAISER FOUNDATION HOSPITAL - SAN RAFAEL

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

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

9.00	1,428										
10.00	945										
11.00	1,489		13								
12.00	3,286		42								
14.00	1,040		8		3,705						
15.00	14,728	1,626	70		2,329						
16.00	1,639				1,843						
17.00	2,012		8		1,404						
18.00					516						
25.00	38,596	28,183	900	66,260	15,856	214	9	4,951	20,402	20,402	
26.00	8,478	4,922	281	4,116	3,069	50		5,049	2,668	2,668	

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 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 - SAN RAFAEL

DECEMBER 31, 2009

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (TIME SPENT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (TIME SPENT) 14.00	CENT SERV & SUPPLY (TIME SPENT) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (PATIENT DAYS) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 19.00
ANCILLARY COST CENTERS												
37.00	Operating Room	9,283	8,852	463	3,070		25	1,216				
38.00	Recovery Room	2,781	3	160	1,684		6					
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	Lab-Cardiac Cath											
47.00	Blood Storing, Processing and Trans											
49.00	Respiratory Therapy	438		4	1,305							
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)											
58.01	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				2,031							
80.00												
81.00												
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	Other Nonreimbursable Cost Ctr											
100.02	Other Nonreimbursable Cost Ctr											
100.03	Vacant Unassigned	1,757										
100.04	Home Ventilator Care	1										
100.05	Home IV Therapy											
100.06	Non-Certified Hospice											
100.07	CRNA Expense (HMO)											
100.08	I and R Non-MD				377							
100.09	NRCC O/P Meals				3,627							
TOTAL	87,901	43,586	1,949	74,003	37,189	0	295	1,225	10,000	23,070	23,070	0
COST TO BE ALLOCATED	2,186,785	362,134	3,305,523	1,810,364	282,837	0	5,906,019	4,556,200	7,568,671	1,963,787	877,431	0
UNIT COST MULTIPLIER - SCH 8	24.877813	8.308495	1696.009786	24.463386	7.605390	0.000000	20020.402893	3719.346948	756.867070	85.122972	38.033401	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - SAN RAFAEL

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)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 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

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SAN RAFAEL

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	1,490,045	0	1,490,045
4.00	New Capital Related Costs - Moveable Equipment	228,611	0	228,611
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	14,632,266	0	14,632,266
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	24,665,396	0	24,665,396
7.00	Maintenance and Repairs	1,242,319	0	1,242,319
8.00	Operation of Plant	1,251,877	0	1,251,877
9.00	Laundry and Linen Service	129,679	0	129,679
10.00	Housekeeping	1,551,761	0	1,551,761
11.00	Dietary	965,347	0	965,347
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,151,860	0	3,151,860
15.00	Central Services and Supply	1,846,176	0	1,846,176
16.00	Pharmacy	4,906,413	0	4,906,413
17.00	Medical Records and Library	913,376	0	913,376
18.00	Social Service	487,515	0	487,515
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		0	0
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)	18,740,197	0	18,740,197
26.00	Intensive Care Unit	4,543,595	0	4,543,595
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider I		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery		0	0
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 - SAN RAFAEL

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 11,759,838	\$ 0	\$ 11,759,838
38.00	Recovery Room	2,529,460	0	2,529,460
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	1,869,562	0	1,869,562
41.00	Radiology - Diagnostic	11,147,012	0	11,147,012
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	1,578,579	0	1,578,579
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	13,932,350	0	13,932,350
44.03	Lab-Cardiac Cath	2,942,209	0	2,942,209
47.00	Blood Storing, Processing and Trans		0	0
49.00	Respiratory Therapy	1,400,256	0	1,400,256
50.00	Physical Therapy	1,227,494	0	1,227,494
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	272,924	0	272,924
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	495,760	0	495,760
56.00	Drugs Charged to Patients	249,258	0	249,258
57.00	Renal Dialysis	176,905	0	176,905
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	14,947,717	0	14,947,717
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	2,367,077	0	2,367,077
80.00			0	0
81.00			0	0
	SUBTOTAL	\$ 147,642,834	\$ 0	\$ 147,642,834
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	74,763	0	74,763
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	Other Nonreimbursable Cost Ctr		0	0
100.02	Other Nonreimbursable Cost Ctr		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	340,055	0	340,055
100.05	Home IV Therapy	346,419	0	346,419
100.06	Non-Certified Hospice	558,037	0	558,037
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	213,812	0	213,812
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 1,533,086	\$ 0	\$ 1,533,086
101	TOTAL	\$ 149,175,920	\$ 0	\$ 149,175,920

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SAN RAFAEL

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 Lab-Cardiac Cath	0											
47.00 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											
81.00	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 Other Nonreimbursable Cost Ctr	0											
100.02 Other Nonreimbursable Cost Ctr	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 - SAN RAFAEL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1194895227		7
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>MEMORANDUM ADJUSTMENT</u>												
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 - SAN RAFAEL							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1194895227		7
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				21,088	(422)	20,666
	4A	D-1	II	43.00	2	Intensive Care Unit				2,668	27	2,695
							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 - SAN RAFAEL			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009					1194895227		7
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	99	21	120
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	34	1	35
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	60	(59)	1
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	940	(796)	144
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	34	(33)	1
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	2,157	(450)	1,707
	6	D-4		XIX	44.03	2	Medi-Cal Ancillary Units - Catheterization Laboratory	21	(18)	3
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	8	8
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	444	(418)	26
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	133	20	153
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	133	20	153
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	29	(3)	26
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	3,951	(1,729)	2,222
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$569,908	\$18,242	\$588,150
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	3,951	(1,729)	2,222
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$392,441	\$72,221	\$464,662
<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 - SAN RAFAEL			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1194895227		7
Report References			Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report							
		Work Sheet	Part	Title	Line	Col.			
<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	\$4,701	\$4,701