

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – REDWOOD CITY
REDWOOD CITY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1386714814**

**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 – REDWOOD CITY
NATIONAL PROVIDER IDENTIFIER (NPI) 1386714814
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 \$24,442 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 - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1386714814	Reported	\$ 48,468	
	Net Change	\$ (72,910)	
	Audited Amount Due Provider (State)	\$ (24,442)	
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)		\$ (24,442)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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)		\$ (24,442)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1386714814

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 507,117	\$ 320,733
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ (254,457)	\$ 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)	\$ 252,660	\$ 320,733
6. Interim Payments (Adj 6)	\$ (204,192)	\$ (255,114)
7. Balance Due Provider (State)	\$ 48,468	\$ 65,619
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (90,061)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 48,468	\$ (24,442)
	(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 - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1386714814

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>77,725</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>12,336</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>90,061</u></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 - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1386714814

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>320,733</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	\$ <u>1,580.00</u>
3. Medi-Cal Nursery Days (Code 171)	<u>2</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	\$ <u>3,160</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>317,573</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>115</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,761.51</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>72</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>198,829</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>178,946</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>72</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	\$ <u>121,104</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>77,725</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 - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1386714814

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>320,733</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><u>320,733</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>117</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,741.31</u></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>45</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>123,359</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u>12,336</u> (To Schedule A, Line 3)

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

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1386714814

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>507,117</u>	\$ <u>320,733</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>244,726</u>	\$ <u>464,850</u>
3. Inpatient Ancillary Service Units (Adj 5)	<u>7,934</u>	<u>1,483</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>252,660</u>	<u>466,333</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>145,600</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>254,457</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 - REDWOOD CITYFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1386714814

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	29,127	28,170
2. Inpatient Days (include private, exclude swing-bed)	29,127	28,170
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	29,127	28,170
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)	118	83

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)	\$ 64,074,869	\$ 64,074,898
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)	\$ 64,074,869	\$ 64,074,898

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)	\$ 64,074,869	\$ 64,074,898

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,199.84	\$ 2,274.58
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 259,581	\$ 188,790
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 57,796	\$ 133,683
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 317,377	\$ 322,473

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITYFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1386714814

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 3,589,764	\$ 3,589,761
2. Total Inpatient Days (Adj 2)	2,096	2,272
3. Average Per Diem Cost	\$ 1,712.67	\$ 1,580.00
4. Medi-Cal Inpatient Days (Adj 3)	0	2
5. Cost Applicable to Medi-Cal	\$ 0	\$ 3,160
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 12,942,175	\$ 12,942,170
7. Total Inpatient Days (Adj 2)	3,135	3,173
8. Average Per Diem Cost	\$ 4,128.29	\$ 4,078.84
9. Medi-Cal Inpatient Days (Adj 3)	14	32
10. Cost Applicable to Medi-Cal	\$ 57,796	\$ 130,523
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)	\$ 3,953,912	\$ 3,953,909
17. Total Inpatient Days (Adj)	767	767
18. Average Per Diem Cost	\$ 5,155.04	\$ 5,155.03
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)	\$ 57,796	\$ 133,683

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1386714814

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 - REDWOOD CITY

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	1,469,906	0	0	0	0	0	0	0	0	19,269,580	6,319,007
38.00 Recovery Room	0	312,614	0	0	0	0	0	0	0	0	2,200,212	721,508
39.00 Delivery Room and Labor Room	0	835,844	0	0	0	0	0	0	0	0	4,515,173	1,480,645
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	2,658,299	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	15,264,548	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	1,698,284	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	14,620,811	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
49.00 Respiratory Therapy	0	519,139	0	0	0	0	0	0	0	0	2,603,533	853,767
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,267,365	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	326,433	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	727,365	238,522
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	283,706	93,035
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	303,764	99,612
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	14,242,947	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	0	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	155,963	51,144
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	28,035	0	0	0	0	0	0	0	0	197,207	64,669
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	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	218,551	71,669
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	36,556	0	0	0	0	0	0	0	0	106,912	35,059
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>19,041,413</u>	<u>0</u>	<u>185,038,002</u>	<u>33,080,757</u>							

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	319,505	495,994	119,433	618,396	0	6,411	0	744,378	4,002,873	0	0	0
38.00 Recovery Room	47,066	73,065	25,398	196,971	0	1,363	0	157,898	45,845	0	0	0
39.00 Delivery Room and Labor Room	144,151	223,778	94,148	308,053	0	3,646	0	406,024	257,880	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	63,594	98,722	0	156,889	0	2,264	0	0	51,576	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	0	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	6,150	9,547	0	21,758	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	122	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	0	0	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expense (HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	160	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	84,913	0	0	0	0	0	0	0
TOTAL	1,914,149	2,661,250	755,868	3,497,373	2,325,944	65,275	0	6,552,783	4,891,127	10,427,981	2,198,252	1,239,681

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	0	0	0	31,895,578		31,895,578	
38.00 Recovery Room	0	0	0	0	0	0	0	0	3,469,327		3,469,327	
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	7,433,499		7,433,499	
40.00 Anesthesiology	0	0	0	0	0	0	0	0	2,658,299		2,658,299	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	15,264,548		15,264,548	
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	1,698,284		1,698,284	
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	14,620,811		14,620,811	
44.03 Cardiac Cath Lab	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	
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	3,830,344		3,830,344	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,267,365		2,267,365	
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	326,433		326,433	
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	965,887		965,887	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	376,741		376,741	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	403,376		403,376	
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	14,242,947		14,242,947	
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	0		0	
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	244,562		244,562	
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	261,998		261,998	
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	0		0	
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0		0	
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	290,220		290,220	
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0	
100.07 CRNA Expense (HMO)	0	0	0	0	0	0	0	0	0		0	
100.08 I and R Non-MD	0	0	0	0	0	0	0	0	142,131		142,131	
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	84,913		84,913	
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>185,038,002</u>	<u>0</u>	<u>185,038,002</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	103,500								19,269,580	18,288
38.00	Recovery Room	22,012								2,200,212	2,694
39.00	Delivery Room and Labor Room	58,854								4,515,173	8,251
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.03	Cardiac Cath Lab									0	
47.00	Blood Storing, Processing and Trans									0	
49.00	Respiratory Therapy	36,554								2,603,533	3,640
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									727,365	
56.00	Drugs Charged to Patients									283,706	
57.00	Renal Dialysis									303,764	
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									155,963	352
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAMCAMP	1,974								197,207	
100.02	Residents MD (To HMO)									0	
100.03	Vacant Unassigned									0	
100.04	Home Ventilator Care									0	
100.05	Home IV Therapy									218,551	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	2,574								106,912	
100.09	NRCC O/P Meals									0	
TOTAL		1,340,757	0	0	0	0	0	0	0	100,878,558	109,563
COST TO BE ALLOCATED		19,041,413	0	0	0	0	0	0	0	33,080,757	1,914,149
UNIT COST MULTIPLIER - SCH 8		14.201987	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.327927	17.470757

Provider Name:
KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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	18,288	9,532	540			4,976	66	1,397			
38.00	Recovery Room	2,694	2,027	172			1,058	14	16			
39.00	Delivery Room and Labor Room	8,251	7,514	269			2,830	36	90			
40.00	Anesthesiology											
41.00	Radiology - Diagnostic											
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory											
44.01	Laboratory - Clinical											
44.03	Cardiac Cath Lab											
47.00	Blood Storing, Processing and Trans											
49.00	Respiratory Therapy	3,640		137	1,757				18			
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											
80.00												
81.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	352		19								
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
100.00	Non-Certified Home Health											
100.01	FAMCAMP					95						
100.02	Residents MD (To HMO)											
100.03	Vacant Unassigned											
100.04	Home Ventilator Care											
100.05	Home IV Therapy											
100.06	Non-Certified Hospice											
100.07	CRNA Expense (HMO)											
100.08	I and R Non-MD					124						
100.09	NRCC O/P Meals				3,695							
TOTAL	98,124	60,326	3,054	101,214	50,665	0	581	1,707	10,000	33,863	33,863	0
COST TO BE ALLOCATED	2,661,250	755,868	3,497,373	2,325,944	65,275	0	6,552,783	4,891,127	10,427,981	2,198,252	1,239,681	0
UNIT COST MULTIPLIER - SCH 8	27.121295	12.529716	1145.177908	22.980453	1.288368	0.000000	#####	2865.335345	1042.798056	64.916038	36.608710	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - REDWOOD CITY

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) 811 811
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Intensive Care Nursery
- 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 - REDWOOD CITY

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	3,951,698	0	3,951,698
4.00	New Capital Related Costs - Moveable Equipment	195,795	0	195,795
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	19,020,575	0	19,020,575
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	29,903,050	0	29,903,050
7.00	Maintenance and Repairs	1,414,780	0	1,414,780
8.00	Operation of Plant	1,336,058	0	1,336,058
9.00	Laundry and Linen Service	369,635	0	369,635
10.00	Housekeeping	1,712,916	0	1,712,916
11.00	Dietary	1,134,281	0	1,134,281
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,563,854	0	3,563,854
15.00	Central Services and Supply	1,679,570	0	1,679,570
16.00	Pharmacy	6,998,306	0	6,998,306
17.00	Medical Records and Library	1,099,183	0	1,099,183
18.00	Social Service	578,747	0	578,747
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)	26,512,163	0	26,512,163
26.00	Intensive Care Unit	5,255,703	0	5,255,703
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Intensive Care Nursery	1,433,383	0	1,433,383
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	1,552,578	0	1,552,578
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 - REDWOOD CITY

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 17,161,479	\$ 0	\$ 17,161,479
38.00	Recovery Room	1,800,230	0	1,800,230
39.00	Delivery Room and Labor Room	3,409,169	0	3,409,169
40.00	Anesthesiology	2,658,299	0	2,658,299
41.00	Radiology - Diagnostic	15,264,548	0	15,264,548
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	1,698,284	0	1,698,284
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	14,620,811	0	14,620,811
44.03	Cardiac Cath Lab		0	0
47.00	Blood Storing, Processing and Trans		0	0
49.00	Respiratory Therapy	1,958,604	0	1,958,604
50.00	Physical Therapy	2,267,365	0	2,267,365
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	326,433	0	326,433
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	727,365	0	727,365
56.00	Drugs Charged to Patients	283,706	0	283,706
57.00	Renal Dialysis	303,764	0	303,764
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	14,242,947	0	14,242,947
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		0	0
80.00			0	0
81.00			0	0
	SUBTOTAL	\$ 184,435,279	\$ 0	\$ 184,435,279
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	144,644	0	144,644
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	169,172	0	169,172
100.02	Residents MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care		0	0
100.05	Home IV Therapy	218,551	0	218,551
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	70,356	0	70,356
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 602,723	\$ 0	\$ 602,723
101	TOTAL	\$ 185,038,002	\$ 0	\$ 185,038,002

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - REDWOOD CITY

DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
44.03 Cardiac Cath Lab	0											
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 FAMCAMP	0											
100.02 Residents MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06 Non-Certified Hospice	0											
100.07 CRNA 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 - REDWOOD CITY							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1386714814		7
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1							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					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - REDWOOD CITY							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1386714814		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 REPORTED PATIENT DAYS</u>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	29,127	(957)	28,170			
	4A	D-1	II	42.00	2	Nursery	2,096	176	2,272			
	4A	D-1	II	43.00	2	Intensive Care Unit	3,135	38	3,173			
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 - REDWOOD CITY			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009					1386714814		7
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	118	(35)	83
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	0	2	2
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	14	18	32
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	2,580	(2,520)	60
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	360	(355)	5
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	2,100	(2,045)	55
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	909	(841)	68
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	1,310	(356)	954
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	6	6
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	212	(89)	123
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	178	(172)	6
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	132	(31)	101
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	132	(31)	101
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	21	(17)	4
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	7,934	(6,451)	1,483
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$244,726	\$220,124	\$464,850
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	7,934	(6,451)	1,483
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$204,192	\$50,922	\$255,114
<p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary:</p> <p>Report Date: May 3, 2011 January 1, 2009 through May 3, 2011 Payment Period: January 1, 2009 through December 31, 2009 Service Period: CMS Pub. 15-1, Sections 2304, 2404, and 2408</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments		
KAISER FOUNDATION HOSPITAL - REDWOOD CITY			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1386714814		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	\$36,615	\$36,615	