

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – VALLEJO
VALLEJO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1366513509**

**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: Jocelyn Bautista-Slan**



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 – VALLEJO
NATIONAL PROVIDER IDENTIFIER (NPI) 1366513509
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 \$25,250 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 (SCHEDULE 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

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1366513509	Reported	\$ (829,733)	
	Net Change	\$ 854,983	
	Audited Amount Due Provider (State)	\$ 25,250	
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)		\$ 25,250	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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)		\$ 25,250	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1366513509

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ 3,134,503	\$ 414,054
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ (2,656,073)	\$ 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)		\$ 478,430	\$ 414,054
6. Interim Payments (Adj 5)		\$ (1,308,163)	\$ (339,128)
7. Balance Due Provider (State)		\$ (829,733)	\$ 74,926
8. AB 5 and AB 1183 Reduction Adjustment (Schedule A)		\$	\$ (49,676)
9.	\$	\$ 0	0
10.	\$	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ (829,733)	\$ 25,250
		(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITAL - VALLEJOFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1366513509

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>0</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>0</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 01/01/09 Through 12/31/09 (SCHEDULE A-4)	<u>49,676</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>49,676</u></u> (To Schedule 1, Line 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JANUARY 1, 2009 THROUGH DECEMBER 31, 2009 - HFPA's<3 HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJOFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1366513509**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>496,762</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u> </u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u> </u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>496,762</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>205</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,423.23</u></u>

AB 5 - 10 % Cost Reduction For Services From 01/01/09 Through 12/31/09

7. Audited Medi-Cal Days of Service from 01/01/09 Through 12/31/09 (excludes Administrative Days)	<u>205</u>
8. Audited Medi-Cal Cost Per Day For 01/01/09 Through 12/31/09 (Line 6 * Line 7)	\$ <u>496,762</u>
9. AB 5 - 10% Cost Reduction for 01/01/09 Through 12/31/09 (Line 8 * 10%)	\$ <u><u>49,676</u></u> (To Schedule A, Line 4)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - VALLEJOFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1366513509

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 3,134,503 \$ 414,054

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 4) \$ 435,376 \$ 667,5803. Inpatient Ancillary Service Charges (Adj 4) \$ 43,054 \$ 1,6654. Total Charges - Medi-Cal Inpatient Services \$ 478,430 \$ 669,2455. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 0 \$ 255,1916. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 2,656,073 \$ 0
(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 - VALLEJOFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1366513509

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	64,158	64,158
2. Inpatient Days (include private, exclude swing-bed)	64,158	64,158
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	64,158	64,158
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 2)	597	113

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 27)	\$ 118,796,870	\$ 118,728,546
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)	\$ 118,796,870	\$ 118,728,546

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)	\$ 118,796,870	\$ 118,728,546

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,851.63	\$ 1,850.56
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,105,423	\$ 209,113
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 794,557	\$ 234,448
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,899,980	\$ 443,561

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - VALLEJOFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1366513509

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,527,050	\$ 4,527,050
2. Total Inpatient Days (Adj)	3,084	3,084
3. Average Per Diem Cost	\$ 1,467.92	\$ 1,467.92
4. Medi-Cal Inpatient Days (Adj 2)	169	53
5. Cost Applicable to Medi-Cal	\$ 248,078	\$ 77,800
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 23,600,160	\$ 23,600,167
7. Total Inpatient Days (Adj)	5,612	5,612
8. Average Per Diem Cost	\$ 4,205.30	\$ 4,205.30
9. Medi-Cal Inpatient Days (Adj 2)	128	34
10. Cost Applicable to Medi-Cal	\$ 538,278	\$ 142,980
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, 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
INTENSIVE CARE NURSERY UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 5,877,017	\$ 5,877,018
17. Total Inpatient Days (Adj)	2,150	2,150
18. Average Per Diem Cost	\$ 2,733.50	\$ 2,733.50
19. Medi-Cal Inpatient Days (Adj 2)	3	5
20. Cost Applicable to Medi-Cal	\$ 8,201	\$ 13,668
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)	\$ 794,557	\$ 234,448

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1366513509

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
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 - VALLEJO

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	2,093,479	0	0	0	0	0	0	0	0	25,571,909	7,784,508
38.00 Recovery Room	0	1,135,522	0	0	0	0	0	0	0	0	6,908,335	2,103,010
39.00 Delivery Room and Labor Room	0	1,294,271	0	0	0	0	0	0	0	0	6,860,188	2,088,354
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	3,804,718	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	16,208,559	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	2,165,832	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	0	0	20,183,301	0
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	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	1,322,676	0	0	0	0	0	0	0	0	6,250,968	1,902,897
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	10,494,236	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	793,447	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,323,873	403,009
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	460,767	140,265
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,166,887	355,219
58.00 ASC (Non-Distinct Part)	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
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 Other Clinic Services	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	28,015,165	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	2,169,352	0	0	0	0	0	0	0	0	9,914,522	3,018,143
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	1,022,003	0	0	0	0	0	0	0	0	4,947,920	1,506,228
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	422,498	128,615
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAM CAMP	0	25,572	0	0	0	0	0	0	0	0	158,464	48,239
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	31,803	9,681
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	308,721	93,980
100.05 Home IV therapy	0	0	0	0	0	0	0	0	0	0	281,138	85,583
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	124,183	0	0	0	0	0	0	0	0	392,213	119,396
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.99	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	<u>39,793,062</u>	0	0	0	0	0	0	0	0	<u>336,746,691</u>	<u>59,529,280</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	536,644	525,239	61,927	722,183	0	34,289	0	1,048,170	6,982,387	0	0	0
38.00 Recovery Room	429,176	420,055	20,806	305,539	0	18,597	0	511,302	16,059	0	0	0
39.00 Delivery Room and Labor Room	160,431	157,021	30,436	370,351	0	21,201	0	1,227,125	112,412	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 Lab - 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 and Processing	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	57,186	55,971	1,769	129,623	0	21,666	0	766,953	16,059	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	383,477	0	0	0	0
58.00 ASC (Non-Distinct Part)	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
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 Other Clinic Services	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	104,355	102,137	0	55,553	0	35,532	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	5,512	5,395	0	131,474	0	16,741	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	18,632	18,236	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 FAM CAMP	0	0	0	0	0	421	0	178,956	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	19,686	19,267	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
100.07 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	2,034	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	601,911	0	0	0	0	0	0	0
100.99	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>5,112,820</u>	<u>4,876,966</u>	<u>347,490</u>	<u>8,343,997</u>	<u>5,589,656</u>	<u>507,556</u>	<u>0</u>	<u>9,229,005</u>	<u>7,146,187</u>	<u>18,781,457</u>	<u>4,752,775</u>	<u>2,702,301</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON- PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	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	992,455	40,680	0	44,300,392	(1,033,136)	43,267,256
38.00 Recovery Room	0	0	0	0	0	0	0	0	10,732,880		10,732,880
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	11,027,519		11,027,519
40.00 Anesthesiology	0	0	0	0	0	0	0	0	3,804,718		3,804,718
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	16,208,559		16,208,559
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	2,165,832		2,165,832
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	20,183,301		20,183,301
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing and Processing	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	9,203,092		9,203,092
50.00 Physical Therapy	0	0	0	0	0	0	0	0	10,494,236		10,494,236
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	793,447		793,447
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	1,726,882		1,726,882
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	601,032		601,032
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,905,583		1,905,583
58.00 ASC (Non-Distinct Part)	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
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 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	28,015,165		28,015,165
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	13,230,241		13,230,241
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	6,613,270		6,613,270
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	587,982		587,982
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01 FAM CAMP	0	0	0	0	0	0	0	0	386,079		386,079
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	80,438		80,438
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	402,701		402,701
100.05 Home IV therapy	0	0	0	0	0	0	0	0	366,721		366,721
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	513,644		513,644
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	601,911		601,911
100.99	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	1,058,052	43,369	0	336,746,691	(1,101,421)	335,645,270

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:

DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 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	144,085								25,571,909	57,056
38.00	Recovery Room	78,153								6,908,335	45,630
39.00	Delivery Room and Labor Room	89,079								6,860,188	17,057
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	Lab - Clinical									0	
44.03	Lab Cardiac Cath									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	91,034								6,250,968	6,080
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									1,323,873	
56.00	Drugs Charged to Patients									460,767	
57.00	Renal Dialysis									1,166,887	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00	Home Health Agency	149,307								9,914,522	11,095
82.00										0	
83.00										0	
84.00										0	
85.00										0	
93.00	Hospice	70,340								4,947,920	586
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									422,498	1,981
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAM CAMP	1,760								158,464	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									31,803	2,093
100.04	Home Ventilator Care									308,721	
100.05	Home IV therapy									281,138	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	8,547								392,213	
100.09	NRCC O/P Meals									0	
100.99										0	
TOTAL		2,738,782	0	0	0	0	0	0	0	195,552,153	543,595
COST TO BE ALLOCATED		39,793,062	0	0	0	0	0	0	0	59,529,280	5,112,820
UNIT COST MULTIPLIER - SCH 8		14.529474	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.304416	9.405569

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (TIME SPENT)	DIETARY (MEALS SERVED)	CAFETERIA (FTES)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (TIME SPENT)	CENT SERV & SUPPLY (TIME SPENT)	PHARMACY (COSTS REQUIS)	MED REC (PAT DAYS)	SOC SERV (PAT 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	57,056	6,688	780			6,927		41	2,174			
38.00	Recovery Room	45,630	2,247	330			3,757		20	5			
39.00	Delivery Room and Labor Room	17,057	3,287	400			4,283		48	35			
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Lab - Clinical												
44.03	Lab Cardiac Cath												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	6,080	191	140			4,377		30	5			
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									15			
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency	11,095		60			7,178						
82.00													
83.00													
84.00													
85.00													
93.00	Hospice	586		142			3,382						
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,981											
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAM CAMP						85			7			
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	2,093											
100.04	Home Ventilator Care												
100.05	Home IV therap[y												
100.07	CRNA Expense (HMO)												
100.08	I and R Non-MD						411						
100.09	NRCC O/P Meals				16,107								
100.99													
	TOTAL	529,778	37,528	9,012	149,578	102,535	0	361	2,225	10,000	73,343	73,343	0
	COST TO BE ALLOCATED	4,876,966	347,490	8,343,997	5,589,656	507,556	0	9,229,005	7,146,187	18,781,457	4,752,775	2,702,301	0
	UNIT COST MULTIPLIER - SCH 8	9.205679	9.259493	925.876256	37.369505	4.950075	0.000000	#####	3211.769557	1878.145735	64.802025	36.844703	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - VALLEJO

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	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Building and Fixtures
- 2.00 Old Capital Related Costs - Movable Equipment
- 3.00 New Capital Related Costs - Building and Fixtures
- 4.00 New Capital Related Costs - Movable 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
- 20.00
- 21.00 Nursing School
- 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) 686 686
- 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 Intermediate Care Nursery
- 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 - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	9,023,149	0	9,023,149
4.00	New Capital Related Costs - Movable Equipment	132,770	0	132,770
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	39,793,011	0	39,793,011
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	53,747,602	0	53,747,602
7.00	Maintenance and Repairs	3,184,701	0	3,184,701
8.00	Operation of Plant	3,382,974	0	3,382,974
9.00	Laundry and Linen Service	200,222	0	200,222
10.00	Housekeeping	4,087,776	0	4,087,776
11.00	Dietary	2,845,984	0	2,845,984
12.00	Cafeteria	2,846	0	2,846
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,820,013	0	4,820,013
15.00	Central Services and Supply	2,790,382	0	2,790,382
16.00	Pharmacy	12,489,863	0	12,489,863
17.00	Medical Records and Library	2,409,077	0	2,409,077
18.00	Social Service	1,352,250	0	1,352,250
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern and Res Service - Salary and Fringes	532,325	0	532,325
23.00	Intern and Res Other Program	33,248	0	33,248
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	46,576,300	0	46,576,300
26.00	Intensive Care Unit	9,209,868	0	9,209,868
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	2,555,746	0	2,555,746
31.01	Intermediate Care Nursery		0	0
32.00			0	0
33.00	Nursery	2,274,720	0	2,274,720
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 - VALLEJO

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 22,598,216	\$ 0	\$ 22,598,216
38.00	Recovery Room	5,074,857	0	5,074,857
39.00	Delivery Room and Labor Room	5,302,569	0	5,302,569
40.00	Anesthesiology	3,804,718	0	3,804,718
41.00	Radiology - Diagnostic	16,208,559	0	16,208,559
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	2,165,832	0	2,165,832
44.00	Laboratory		0	0
44.01	Lab - Clinical	20,183,301	0	20,183,301
44.03	Lab Cardiac Cath		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	4,833,383	0	4,833,383
50.00	Physical Therapy	10,494,236	0	10,494,236
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	793,447	0	793,447
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,323,873	0	1,323,873
56.00	Drugs Charged to Patients	460,767	0	460,767
57.00	Renal Dialysis	1,166,807	0	1,166,807
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	28,015,165	0	28,015,165
62.00	Observation Beds		0	0
71.00	Home Health Agency	7,576,218	0	7,576,218
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	3,916,739	0	3,916,739
	SUBTOTAL	\$ 335,363,514	\$ 0	\$ 335,363,514
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	392,396	0	392,396
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAM CAMP	132,892	0	132,892
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	308,721	0	308,721
100.05	Home IV therapy	281,138	0	281,138
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	268,030	0	268,030
100.09	NRCC O/P Meals		0	0
100.99			0	0
100.99	SUBTOTAL	\$ 1,383,177	\$ 0	\$ 1,383,177
101	TOTAL	\$ 336,746,691	\$ 0	\$ 336,746,691

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - VALLEJO

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 Lab - Clinical	0											
44.03 Lab Cardiac Cath	0											
47.00 Blood Storing and Processing	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											
59.00	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
93.00 Hospice	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAM CAMP	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											
100.07 CRNA Expense (HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
100.99	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 - VALLEJO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1366513509		6
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or 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 - VALLEJO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1366513509		6
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT										
2	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	597	(484)	113
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	169	(116)	53
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	128	(94)	34
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	3	2	5
3	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	10,249	(10,233)	16
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	4,855	(4,837)	18
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	569	(532)	37
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	10,249	(10,242)	7
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	3,016	(2,928)	88
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	122	(122)	0
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	9,709	(8,593)	1,116
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	1,034	(1,033)	1
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	1,344	(1,330)	14
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	897	(716)	181
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	897	(716)	181
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	113	(107)	6
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	43,054	(41,389)	1,665
4	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$435,376	\$232,204	\$667,580
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	43,054	(41,389)	1,665
5	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,308,163	(\$969,035)	\$339,128
<p>To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: June 14, 2012 Payment Period: January 1, 2009 through June 11, 2012 Service Period: January 1, 2009 through December 31, 2009 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
KAISER FOUNDATION HOSPITAL - VALLEJO			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1366513509		6	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
6	3	Not Reported					Routine Services - Late Billing Penalty 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	\$82,708	\$82,708