

**REPORT  
ON THE  
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – SANTA ROSA  
SANTA ROSA, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1407925928**

**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 – SANTA ROSA  
NATIONAL PROVIDER IDENTIFIER (NPI) 1407925928  
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 \$330,743 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 - SANTA ROSA**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider NPI: 1407925928</b>		
Reported	\$ 664,777	
Net Change	\$ (995,520)	
Audited Amount Due Provider (State)	\$ (330,743)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider NPI:</b>		
Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider NPI:</b>		
Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (330,743)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - SANTA ROSA**

**Fiscal Period Ended:**  
**DECEMBER 31, 2009**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>Provider NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>Provider NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (330,743)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1407925928

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 2,207,098	\$ 1,524,187
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. <span style="float: right;">\$</span>	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 2,207,098	\$ 1,524,187
6. Interim Payments (Adj 6)	\$ (1,542,321)	\$ (1,607,155)
7. Balance Due Provider (State)	\$ 664,777	\$ (82,968)
8. Duplicate Payments (Adj )	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (247,775)
10. <span style="float: right;">\$ \$</span>	0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 664,777	\$ (330,743)
	(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 - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31 ,2009

Provider NPI:  
1407925928

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>140,494</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>107,281</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>247,775</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 - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1407925928

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,524,187</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	\$ <u>599.43</u>
3. Medi-Cal Nursery Days (Code 171)	<u>147</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	\$ <u>88,116</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	\$ <u>0</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	\$ <u>0</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>1,436,071</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>579</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>2,480.26</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>176</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>436,526</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>392,873</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>176</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	\$ <u>296,032</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>140,494</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 - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31 ,2009

Provider NPI:  
1407925928

**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,524,187</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>1,524,187</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>726</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,099.43</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>511</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>1,072,809</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u>107,281</u> (To Schedule A, Line 3)

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

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1407925928

	REPORTED	AUDITED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ <u>2,207,098</u>	\$ <u>1,524,187</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>2,752,518</u>	\$ <u>2,092,590</u>
3. Inpatient Ancillary Service Units (Adj 5)	<u>32,683</u>	<u>6,769</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>2,785,201</u>	<u>2,099,359</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>578,103</u>	\$ <u>575,172</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 - SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1407925928

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

	REPORTED	AUDITED
<b>INPATIENT DAYS</b>		
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	27,448	27,523
2. Inpatient Days (include private, exclude swing-bed)	27,448	27,523
3. Private Room Days (exclude swing-bed private room) (Adj )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	27,448	27,523
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)	584	552

## 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)	\$ 58,828,694	\$ 58,828,689
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)	\$ 58,828,694	\$ 58,828,689

## 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)	\$ 58,828,694	\$ 58,828,689

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,143.28	\$ 2,137.44
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,251,676	\$ 1,179,867
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 174,132	\$ 180,950
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,425,808	\$ 1,360,817

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1407925928

	REPORTED	AUDITED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 1,716,766	\$ 1,716,768
2. Total Inpatient Days (Adj 2)	2,808	2,864
3. Average Per Diem Cost	\$ 611.38	\$ 599.43
4. Medi-Cal Inpatient Days (Adj 3)	108	156
5. Cost Applicable to Medi-Cal	\$ 66,029	\$ 93,511
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 11,930,587	\$ 11,930,587
7. Total Inpatient Days (Adj 2)	2,428	2,456
8. Average Per Diem Cost	\$ 4,913.75	\$ 4,857.73
9. Medi-Cal Inpatient Days (Adj 3)	22	18
10. Cost Applicable to Medi-Cal	\$ 108,103	\$ 87,439
<b>CORONARY CARE UNIT</b>		
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
<b>INTENSIVE CARE NURSERY</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 3,879,594	\$ 3,879,597
17. Total Inpatient Days (Adj )	1,430	1,430
18. Average Per Diem Cost	\$ 2,713.00	\$ 2,713.01
19. Medi-Cal Inpatient Days (Adj )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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
<b>ADMINISTRATIVE DAYS</b>		
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)	\$ 174,132	\$ 180,950

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSAFiscal Period Ended:  
DECEMBER 31, 2009Provider NPI:  
1407925928

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)



ADJUSTMENTS TO MEDI-CAL UNITS

Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

Provider NPI:  
1407925928

ANCILLARY UNITS		REPORTED	ADJUSTMENTS (Adj 4)	AUDITED
37.00	Operating Room	12,168	(11,922)	246
38.00	Recovery Room	5,260	(5,180)	80
39.00	Delivery Room and Labor Room	52	(35)	17
40.00	Anesthesiology	6,463	(6,330)	133
41.00	Radiology - Diagnostic	1,462	(1,175)	287
41.01				0
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope	43	(43)	0
44.00	Laboratory			0
44.01	Laboratory - Clinical	5,154	(884)	4,270
44.03	Lab - Cardiac Cath			0
47.00	Blood Storing, Processing and Trans			0
49.00	Respiratory Therapy	0	160	160
50.00	Physical Therapy	0	62	62
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	563	(557)	6
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	714	(14)	700
56.00	Drugs Charged to Patients	714	(14)	700
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	90	18	108
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
TOTAL MEDI-CAL ANCILLARY UNITS		32,683	(25,914)	6,769

(To Schedule 5)









Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	1,743,832	0	0	0	0	0	0	0	0	18,590,964	6,492,300
38.00 Recovery Room	0	526,644	0	0	0	0	0	0	0	0	3,278,070	1,144,761
39.00 Delivery Room and Labor Room	0	918,023	0	0	0	0	0	0	0	0	5,145,580	1,796,929
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	3,422,998	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	13,569,240	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	798,921	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	18,137,201	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	0	471,747	0	0	0	0	0	0	0	0	2,391,180	835,043
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,411,955	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	334,738	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	657,712	229,685
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	381,640	133,276
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	286,931	100,201
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	16,645,052	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	670,593	0	0	0	0	0	0	0	0	3,377,217	1,179,385
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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	120,800	42,186
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAM CAP	0	29,439	0	0	0	0	0	0	0	0	208,632	72,858
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	43,965	15,354
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	8,280	2,892
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	143,615	50,153
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	517,960	180,881
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	149,865	0	0	0	0	0	0	0	0	431,341	150,632
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>19,852,280</u>	<u>0</u>	<u>188,208,362</u>	<u>34,654,292</u>							



Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	353,749	368,783	112,079	1,023,466	0	60,363	0	426,492	3,827,467	0	0	0
38.00 Recovery Room	74,706	77,880	39,124	106,475	0	18,227	0	112,751	0	0	0	0
39.00 Delivery Room and Labor Room	144,603	150,748	69,179	504,127	0	31,777	0	387,274	864,267	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	13,525	14,100	0	26,076	0	16,326	0	0	370,400	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	12,616	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	48,570	50,634	0	0	0	23,208	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	15,856	16,529	0	6,519	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAM CAP	0	0	0	0	0	1,017	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	37,699	39,302	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	5,184	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	71,098	0	0	0	0	0	0	0
<b>TOTAL</b>	<b>2,416,860</b>	<b>2,442,540</b>	<b>576,401</b>	<b>4,336,147</b>	<b>2,175,229</b>	<b>514,840</b>	<b>0</b>	<b>5,872,842</b>	<b>6,296,801</b>	<b>9,695,172</b>	<b>2,627,192</b>	<b>845,767</b>



Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	31,255,661		31,255,661
38.00 Recovery Room	0	0	0	0	0	0	0	0	4,851,994		4,851,994
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	9,094,484		9,094,484
40.00 Anesthesiology	0	0	0	0	0	0	0	0	3,422,998		3,422,998
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	13,569,240		13,569,240
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	798,921		798,921
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	18,137,201		18,137,201
44.03 Lab - Cardiac Cath	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	3,666,650		3,666,650
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,411,955		1,411,955
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	334,738		334,738
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	887,397		887,397
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	514,916		514,916
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	399,748		399,748
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	16,645,052		16,645,052
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	4,679,014		4,679,014
80.00	0	0	0	0	0	0	0	0	0		0
81.00	0	0	0	0	0	0	0	0	0		0
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	201,889		201,889
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01 FAM CAP	0	0	0	0	0	0	0	0	282,507		282,507
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	136,320		136,320
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	11,172		11,172
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	193,768		193,768
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	698,841		698,841
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	587,157		587,157
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	71,098		71,098
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>188,208,362</u>	<u>0</u>	<u>188,208,362</u>







## STATE OF CALIFORNIA

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

## SCHEDULE 9.1

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SANTA ROSA

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
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	123,505								18,590,964	23,984
38.00	Recovery Room	37,299								3,278,070	5,065
39.00	Delivery Room and Labor Room	65,018								5,145,580	9,804
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	33,411								2,391,180	917
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									657,712	
56.00	Drugs Charged to Patients									381,640	
57.00	Renal Dialysis									286,931	
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	47,494								3,377,217	3,293
80.00										0	
81.00										0	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen									120,800	1,075
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAM CAP	2,085								208,632	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									43,965	2,556
100.04	Home Ventilator Care									8,280	
100.05	Home IV Therapy									143,615	
100.06	Non-Certified Hospice									517,960	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	10,614								431,341	
100.09	NRCC O/P Meals									0	
TOTAL		1,406,016	0	0	0	0	0	0	0	99,233,965	163,862
COST TO BE ALLOCATED		19,852,280	0	0	0	0	0	0	0	34,654,292	2,416,860
UNIT COST MULTIPLIER - SCH 8		14.119526	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.349218	14.749360



Provider Name:  
KAISER FOUNDATION HOSPITAL - SANTA ROSA

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	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	23,984	10,714	942	5,938		87	620					
38.00	Recovery Room	5,065	3,740	98	1,793		23						
39.00	Delivery Room and Labor Room	9,804	6,613	464	3,126		79	140					
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	917		24	1,606			60					
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		1,206										
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	3,293			2,283								
80.00													
81.00													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen	1,075		6									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAM CAP				100								
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	2,556											
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				510								
100.09	NRCC O/P Meals				2,881								
<b>TOTAL</b>													
		158,852	55,100	3,991	88,144	50,646	0	1,198	1,020	10,000	33,615	33,615	0
<b>COST TO BE ALLOCATED</b>													
		2,442,540	576,401	4,336,147	2,175,229	514,840	0	5,872,842	6,296,801	9,695,172	2,627,192	845,767	0
<b>UNIT COST MULTIPLIER - SCH 8</b>													
		15.376200	10.460994	1086.481432	24.678133	10.165468	0.000000	4902.205003	6173.333844	969.517172	78.155355	25.160405	0.000000

## Provider Name:

KAISER FOUNDATION HOSPITAL - SANTA ROSA

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) 3,141 3,141  
 26.00 Intensive Care Unit  
 27.00 Coronary Care Unit  
 28.00 Neonatal Intensive Care Unit  
 30.00 Intensive Care Nursery  
 30.01 Intermediate 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 - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>GENERAL SERVICE COST CENTERS</b>			
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	3,130,540	0	3,130,540
4.00	New Capital Related Costs - Moveable Equipment	546,139	0	546,139
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	19,851,807	0	19,851,807
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	31,075,656	0	31,075,656
7.00	Maintenance and Repairs	1,769,169	0	1,769,169
8.00	Operation of Plant	1,364,621	0	1,364,621
9.00	Laundry and Linen Service	189,484	0	189,484
10.00	Housekeeping	1,954,083	0	1,954,083
11.00	Dietary	1,121,084	0	1,121,084
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	3,124,921	0	3,124,921
15.00	Central Services and Supply	2,373,211	0	2,373,211
16.00	Pharmacy	6,180,411	0	6,180,411
17.00	Medical Records and Library	1,320,186	0	1,320,186
18.00	Social Service	456,565	0	456,565
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
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	22,682,590	0	22,682,590
26.00	Intensive Care Unit	4,147,180	0	4,147,180
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
30.00	Intensive Care Nursery	1,832,901	0	1,832,901
30.01	Intermediate Care Nursery		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	676,535	0	676,535
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 - SANTA ROSA

Fiscal Period Ended:  
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 16,319,929	\$ 0	\$ 16,319,929
38.00	Recovery Room	2,647,826	0	2,647,826
39.00	Delivery Room and Labor Room	4,034,140	0	4,034,140
40.00	Anesthesiology	3,422,998	0	3,422,998
41.00	Radiology - Diagnostic	13,569,240	0	13,569,240
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	798,921	0	798,921
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	18,137,201	0	18,137,201
44.03	Lab - Cardiac Cath		0	0
47.00	Blood Storing, Processing and Trans		0	0
49.00	Respiratory Therapy	1,882,241	0	1,882,241
50.00	Physical Therapy	1,411,955	0	1,411,955
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	334,738	0	334,738
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	657,712	0	657,712
56.00	Drugs Charged to Patients	381,640	0	381,640
57.00	Renal Dialysis	286,931	0	286,931
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	16,645,052	0	16,645,052
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	2,647,922	0	2,647,922
80.00			0	0
81.00			0	0
	<b>SUBTOTAL</b>	<b>\$ 186,975,529</b>	<b>\$ 0</b>	<b>\$ 186,975,529</b>
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	102,309	0	102,309
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAM CAP	179,193	0	179,193
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	8,280	0	8,280
100.05	Home IV Therapy	143,615	0	143,615
100.06	Non-Certified Hospice	517,960	0	517,960
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	281,476	0	281,476
100.09	NRCC O/P Meals		0	0
100.99	<b>SUBTOTAL</b>	<b>\$ 1,232,833</b>	<b>\$ 0</b>	<b>\$ 1,232,833</b>
101	<b>TOTAL</b>	<b>\$ 188,208,362</b>	<b>\$ 0</b>	<b>\$ 188,208,362</b>

(To Schedule 8)



Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SANTA ROSA

DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
<b>ANCILLARY COST CENTERS</b>												
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											
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAM CAP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06 Non-Certified Hospice	0											
100.07 CRNA Expense (HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA ROSA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1407925928		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.						
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 &amp; I Code, Sections 14105.19 and 14166.245</p>					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA ROSA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1407925928		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.						
<b><u>ADJUSTMENT TO REPORTED PATIENT DAYS</u></b>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	27,448	75	27,523			
	4A	D-1	II	42.00	2	Nursery	2,808	56	2,864			
	4A	D-1	II	43.00	2	Intensive Care Unit	2,428	28	2,456			
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 - SANTA ROSA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1407925928		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.					
<b>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</b>											
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	584	(32)	552	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	108	48	156	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	22	(4)	18	
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	12,168	(11,922)	246	
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	5,260	(5,180)	80	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	52	(35)	17	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	6,463	(6,330)	133	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	1,462	(1,175)	287	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	43	(43)	0	
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	5,154	(884)	4,270	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	160	160	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	0	62	62	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	563	(557)	6	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	714	(14)	700	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	714	(14)	700	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	90	18	108	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	32,683	(25,914)	6,769	
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$2,752,518	(\$659,928)	\$2,092,590	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	32,683	(25,914)	6,769	
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$1,542,321	\$64,834	\$1,607,155	
<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 - SANTA ROSA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1407925928		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 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	\$42,173	\$42,173