

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – SANTA CLARA
SANTA CLARA, CALIFORNIA
PROVIDER NUMBER: ZZR00071F AND
NPI NUMBER: 1326119967**

**FISCAL PERIOD ENDED
DECEMBER 31, 2007**

**Audits Section - Richmond
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Louise Wong
Audit Supervisor: Matthew Moy
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 8, 2012

Jane C. Moore
Associate Director, National Medicare Finance
Kaiser Foundation Health Plan, Inc. & Hospital
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

In the Matter of:

PROVIDER: KAISER FOUNDATION HOSPITAL – SANTA CLARA
PROVIDER NO. ZZR00071F
NPI NO. 1326119967
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. HA11-1207-475B-LA

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 9, 2011 from the informal hearing, the following revisions are made to the Medi-Cal audit report dated September 8, 2010.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due Provider	\$	15,686
Revision		<u>(11,298)</u>
Revised Amount Due Provider	\$	<u>4,388</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Jane C. Moore
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If you have any questions in regard to this revision, please call the Audits Section-Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
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Certified

cc: Evie Correa, Chief
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SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00071F Audited Net Change Revised Amount Due Provider (State)	\$ 15,686 \$ (11,298) \$ 4,388	
2. Subprovider I (SCHEDULE 1-1) Provider No. Audited Net Change Revised Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider No. Audited Net Change Revised Amount Due Provider (State)	\$ 0 \$ 0 \$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider No. Audited Net Change Revised Cost Revised Amount Due Provider (State)		\$ 0 \$ 0 \$ 0 \$ 0
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider No. Audited Net Change Revised Cost Per Day Revised Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider No. Audited Net Change Revised Cost Per Day Revised Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider No. Audited Net Change Revised Cost Per Day Revised Amount Due Provider (State)		\$ 0.00 \$ 0.00 \$ 0.00 \$ 0
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ 4,388	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

		SETTLEMENT	COST
10.	Subacute (SUBACUTE SCH 1-1)		
	Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
11.	Rural Health Clinic (RHC SCH 1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
12.	Rural Health Clinic (RHC 95-210 SCH 1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
13.	Rural Health Clinic (RHC 95-210 SCH 1-1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
14.	County Medical Services Program (CMSP SCH 1)		
	Provider No.		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
15.	Transitional Care (TC SCH 1)		
	Provider No.		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
16.	Total Other Settlement Due Provider - (Lines 10 through 15)	\$ 0	
17.	Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)	\$ 4,388	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00071F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>937,585</u>	\$ <u>926,286</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>937,585</u>	\$ <u>926,286</u>
6. Interim Payments (Rev)	\$ <u>(853,379)</u>	\$ <u>(853,379)</u>
7. Balance Due Provider (State)	\$ <u>84,206</u>	\$ <u>72,907</u>
8. Duplicate Payments (Rev)	\$ <u>0</u>	\$ <u>0</u>
9. Routine Services - Late Billing Penalty	\$ <u>(68,519)</u>	\$ <u>(68,519)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>15,686</u>	\$ <u>4,388</u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00071F

AUDITED	REVISED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>940,128</u>	\$ <u>928,829</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Rev)	\$ <u>1,449,076</u>	\$ <u>1,449,076</u>
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3. Inpatient Ancillary Service Charges (Rev)	<u>3,974</u>	<u>3,974</u>
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4. Total Charges - Medi-Cal Inpatient Services	<u>1,453,050</u>	<u>1,453,050</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>512,922</u>	\$ <u>524,221</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00071F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 104,337	\$ 104,337
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 835,791	\$ 824,492
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 940,128	\$ 928,829
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 940,128	\$ 928,829
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ 0	\$ 0
10. Patient and Third Party Liability (Rev)	\$ (2,543)	\$ (2,543)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 937,585	\$ 926,286
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00071F

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	64,245	64,732
2. Inpatient Days (include private, exclude swing-bed) (Rev 1)	64,245	64,732
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	64,245	64,732
5. Medicare NF Swing-Bed Days through Dec 31 (Rev)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev)	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev)	258	258

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 25)	\$ 127,424,346	\$ 127,424,349
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)	\$ 127,424,346	\$ 127,424,349

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)	\$ 127,424,346	\$ 127,424,349

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,983.41	\$ 1,968.49
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 511,720	\$ 507,870
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 324,071	\$ 316,622
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 835,791	\$ 824,492

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00071F

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 6,771,645	\$ 6,771,645
2. Total Inpatient Days (Rev 1)	4,585	5,730
3. Average Per Diem Cost	\$ 1,476.91	\$ 1,181.79
4. Medi-Cal Inpatient Days (Rev)	19	19
5. Cost Applicable to Medi-Cal	\$ 28,061	\$ 22,454
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 25,604,229	\$ 25,604,229
7. Total Inpatient Days (Rev 1)	6,343	6,408
8. Average Per Diem Cost	\$ 4,036.61	\$ 3,995.67
9. Medi-Cal Inpatient Days (Rev)	45	45
10. Cost Applicable to Medi-Cal	\$ 181,647	\$ 179,805
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 16,310,125	\$ 16,310,125
17. Total Inpatient Days (Rev)	5,818	5,818
18. Average Per Diem Cost	\$ 2,803.39	\$ 2,803.39
19. Medi-Cal Inpatient Days (Rev)	40	40
20. Cost Applicable to Medi-Cal	\$ 112,136	\$ 112,136
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Rev)	\$ 318.19	\$ 318.19
27. Medi-Cal Inpatient Days (Rev)	7	7
28. Cost Applicable to Medi-Cal	\$ 2,227	\$ 2,227
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Rev)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev)	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)	\$ 324,071	\$ 316,622

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00071F

SPECIAL CARE UNITS	AUDITED	REVISED
1. Total Inpatient Routine Cost (Sch 8, Line ____, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev)	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
8. Average Per Diem Cost	\$ 0.00	\$ 0.00
9. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev)	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 (Rev)	0	0
28. Average Per Diem Cost	\$ 0.00	\$ 0.00
29. Medi-Cal Inpatient Days (Rev)	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 - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

	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	2,557,103	0	0	0	0	0	0	0	0	31,342,404	8,019,956
38.00	Recovery Room	0	466,268	0	0	0	0	0	0	0	0	3,371,483	862,702
39.00	Delivery Room and Labor Room	0	1,254,067	0	0	0	0	0	0	0	0	10,199,330	2,609,825
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	7,830,931	0
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	23,428,219	0
41.01	MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02	CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
41.03	Echocardiology	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	5,226,776	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	32,431,835	0
44.02	Lab - Path & CYTO	0	0	0	0	0	0	0	0	0	0	0	0
44.03	Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	1,843,213	0
47.00	Blood Storing, Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	0	1,034,513	0	0	0	0	0	0	0	0	6,733,641	1,723,017
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,372,126	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	751,961	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	1,954,992	500,247
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	715,635	183,118
57.00	Renal Dialysis	0	54	0	0	0	0	0	0	0	0	1,296,496	331,750
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	26,237,674	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	2,247,959	0	0	0	0	0	0	0	0	17,740,237	4,539,407
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
93.00	Hospice	0	1,049,833	0	0	0	0	0	0	0	0	8,216,960	2,102,572
86.00		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	388,347	99,371
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		0	0	0	0	0	0	0	0	0	0	0	0
100.01	FAMCAP	0	47,067	0	0	0	0	0	0	0	0	360,556	92,260
100.02	Residents - MD	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	285,487	73,051
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	692,566	177,215
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	0	0	292,622	74,877
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07	CRNA Expenses	0	0	0	0	0	0	0	0	0	0	0	0
100.08	I and R Non-MD	0	199,636	0	0	0	0	0	0	0	0	744,280	190,448
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	38,564,793	0	402,954,492	61,701,010							

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

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	239,283	537,049	129,464	2,102,671	0	110,298	0	211,079	5,305,224	0	0	0
38.00 Recovery Room	24,785	55,627	88,562	307,084	0	20,116	0	422,157	316,505	0	0	0
39.00 Delivery Room and Labor Room	331,331	743,640	116,351	318,173	0	54,093	0	780,991	1,160,518	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01 MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02 CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
41.03 Echocardiology	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
44.02 Lab - Path & CYTO	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	23,619	53,010	0	145,012	0	44,618	0	316,618	316,505	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	211,079	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	38,037	85,370	57	153,542	0	96,967	0	506,589	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
93.00 Hospice	22,382	50,233	0	85,301	0	45,283	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	12,074	27,100	0	13,648	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAP	0	0	0	0	0	2,034	0	0	0	0	0	0
100.02 Residents - MD	0	0	0	0	0	0	0	0	0	0	0	0
100.03 Vacant - Unassigned	82,576	185,335	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 Expenses	0	0	0	51,181	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	8,608	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	109,901	0	0	0	0	0	0	0
TOTAL	<u>3,397,404</u>	<u>7,438,572</u>	<u>1,072,550</u>	<u>9,426,618</u>	<u>4,301,679</u>	<u>1,343,757</u>	<u>0</u>	<u>11,989,272</u>	<u>10,052,797</u>	<u>21,100,774</u>	<u>7,505,592</u>	<u>2,881,608</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	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 STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	444,857	223,704	0	48,665,989	(668,561)	47,997,428
38.00	Recovery Room	0	0	0	0	0	0	0	0	5,469,021		5,469,021
39.00	Delivery Room and Labor Room	0	0	0	0	0	228,191	114,750	0	16,657,193	(342,941)	16,314,252
40.00	Anesthesiology	0	0	0	0	0	0	0	0	7,830,931		7,830,931
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	23,428,219		23,428,219
41.01	MRI	0	0	0	0	0	0	0	0	0		0
41.02	CT Scan	0	0	0	0	0	0	0	0	0		0
41.03	Echocardiology	0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	5,226,776		5,226,776
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	32,431,835		32,431,835
44.02	Lab - Path & CYTO	0	0	0	0	0	0	0	0	0		0
44.03	Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	1,843,213		1,843,213
47.00	Blood Storing, Processing	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	9,356,039		9,356,039
50.00	Physical Therapy	0	0	0	0	0	0	0	0	2,372,126		2,372,126
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	751,961		751,961
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	2,455,239		2,455,239
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	898,753		898,753
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	1,839,324		1,839,324
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	496,142	249,494	0	26,983,310	(745,636)	26,237,674
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	23,160,207		23,160,207
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
93.00	Hospice	0	0	0	0	0	0	0	0	10,522,731		10,522,731
86.00		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	540,541		540,541
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		0	0	0	0	0	0	0	0	0		0
100.01	FAMCAP	0	0	0	0	0	0	0	0	454,850		454,850
100.02	Residents - MD	0	0	0	0	0	1,988,026	999,714	0	2,987,741	(2,987,740)	1
100.03	Vacant - Unassigned	0	0	0	0	0	0	0	0	626,450		626,450
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	869,781		869,781
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	367,499		367,499
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07	CRNA Expenses	0	0	0	0	0	0	0	0	51,181		51,181
100.08	I and R Non-MD	0	0	0	0	0	0	0	0	943,335		943,335
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	109,901		109,901
	TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,762,395</u>	<u>2,897,723</u>	<u>0</u>	<u>402,954,492</u>	<u>(8,660,117)</u>	<u>394,294,375</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

	EMP BENE (HOURS PAID) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	238,014								31,342,404	20,313
38.00	Recovery Room	43,400								3,371,483	2,104
39.00	Delivery Room and Labor Room	116,728								10,199,330	28,127
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01	MRI									0	
41.02	CT Scan									0	
41.03	Echocardiology									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.02	Lab - Path & CYTO									0	
44.03	Blood Storing, Processing and Trans									0	
47.00	Blood Storing, Processing									0	
49.00	Respiratory Therapy	96,292								6,733,641	2,005
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									1,954,992	
56.00	Drugs Charged to Patients									715,635	
57.00	Renal Dialysis	5								1,296,496	
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	209,239								17,740,237	3,229
82.00										0	
83.00										0	
84.00										0	
93.00	Hospice	97,718								8,216,960	1,900
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									388,347	1,025
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAMCAP	4,381								360,556	
100.02	Residents - MD									0	
100.03	Vacant - Unassigned									285,487	7,010
100.04	Home Ventilator Care									692,566	
100.05	Home IV Therapy									292,622	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses									0	
100.08	I and R Non-MD	18,582								744,280	
100.09	NRCC O/P Meals									0	
TOTAL		3,589,593	0	0	0	0	0	0	0	241,130,746	288,409
COST TO BE ALLOCATED		38,564,793	0	0	0	0	0	0	0	61,701,010	3,397,404
UNIT COST MULTIPLIER - SCH 8		10.743500	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.255882	11.779811

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (TIME SPENT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (TIME SPENT)	CENT SERV & SUPPLY (TIME SPENT)	PHARMACY (COSTS REQUIS)	MED REC (PATIENT DAYS)	SOC SERV (PATIENT DAYS)	STAT				
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00				
GENERAL SERVICE COST CENTERS																
1.00	Old Cap Rel Costs - Buildings and Fixtures															
2.00	Old Cap Rel Costs - Moveable Equipment															
3.00	New Cap Rel Costs - Buildings and Fixtures															
4.00	New Cap Rel 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	848															
10.00	2,061															
11.00	5,892															
12.00	11,527															
13.00	Maintenance of Personnel															
14.00	4,106															
15.00	18,132	3,629	510													
16.00	4,159															
17.00	3,947															
18.00	4,292															
19.00																
19.01	Other KFH Cost															
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	123,556	192,840	4,720	153,436	45,280											
26.00	24,254	31,995	269	15,149	7,100											
27.00	Coronary Care Unit															
28.00	Neonatal Intensive Care Unit															
29.00	Surgical Intensive Care															
30.00	12,865	17,254	243													
30.01	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															

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

	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	20,313	43,107	2,465		11,443	10	352					
38.00	Recovery Room	2,104	29,488	360		2,087	20	21					
39.00	Delivery Room and Labor Room	28,127	38,741	373		5,612	37	77					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
41.03	Echocardiology												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
44.02	Lab - Path & CYTO												
44.03	Blood Storing, Processing and Trans												
47.00	Blood Storing, Processing												
49.00	Respiratory Therapy	2,005		170		4,629	15	21					
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						10						
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	3,229	19	180		10,060	24						
82.00													
83.00													
84.00													
93.00	Hospice	1,900		100		4,698							
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,025		16									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAMCAP					211							
100.02	Residents - MD												
100.03	Vacant - Unassigned	7,010											
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses			60									
100.08	I and R Non-MD					893							
100.09	NRCC O/P Meals				4,420								
	TOTAL	281,352	357,123	11,051	173,005	139,410	0	568	667	10,000	80,991	80,991	0
	COST TO BE ALLOCATED	7,438,572	1,072,550	9,426,618	4,301,679	1,343,757	0	11,989,272	10,052,797	21,100,774	7,505,592	2,881,608	0
	UNIT COST MULTIPLIER - SCH 8	26.438668	3.003307	853.010445	24.864479	9.638888	0.000000	21107.873026	15071.659702	2110.077404	92.671926	35.579362	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

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)
19.01	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs - Buildings and Fixtures
- 2.00 Old Cap Rel Costs - Moveable Equipment
- 3.00 New Cap Rel Costs - Buildings and Fixtures
- 4.00 New Cap Rel 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
- 19.01 Other KFH Cost
- 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) 3,761 3,761
- 26.00 Intensive Care Unit 760 760
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Intensive Care Nursery
- 30.01 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

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

	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)
	19.01	19.03	20.00	21.00	22.00	23.00	24.00
ANCILLARY COST CENTERS							
37.00					772	772	
38.00							
39.00					396	396	
40.00							
41.00							
41.01							
41.02							
41.03							
43.00							
44.00							
44.01							
44.02							
44.03							
47.00							
49.00							
50.00							
51.00							
52.00							
53.00							
54.00							
55.00							
56.00							
57.00							
58.00							
59.00							
59.01							
59.02							
59.03							
60.00							
60.01							
61.00					861	861	
62.00							
71.00							
82.00							
83.00							
84.00							
93.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.01							
100.02					3,450	3,450	
100.03							
100.04							
100.05							
100.06							
100.07							
100.08							
100.09							
TOTAL	0	0	0	0	10,000	10,000	0
COST TO BE ALLOCATED	0	0	0	0	5,762,395	2,897,723	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	576.239464	289.772280	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs - Buildings and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Moveable Equipment	0	0	0
3.00	New Cap Rel Costs - Buildings and Fixtures	12,389,663	0	12,389,663
4.00	New Cap Rel Costs - Moveable Equipment	1,784,727	0	1,784,727
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	38,560,843	0	38,560,843
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	58,240,452	0	58,240,452
7.00	Maintenance and Repairs	2,501,196	0	2,501,196
8.00	Operation of Plant	4,669,084	0	4,669,084
9.00	Laundry and Linen Service	690,725	0	690,725
10.00	Housekeeping	4,251,468	0	4,251,468
11.00	Dietary	2,333,650	0	2,333,650
12.00	Cafeteria	11,117	0	11,117
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	6,789,304	0	6,789,304
15.00	Central Services and Supply	4,484,130	0	4,484,130
16.00	Pharmacy	14,748,830	0	14,748,830
17.00	Medical Records and Library	4,083,899	0	4,083,899
18.00	Social Service	1,514,794	0	1,514,794
19.00		0	0	0
19.01	Other KFH Cost	0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern and Res Service - Salary and Fringes	4,588,325	0	4,588,325
23.00	Intern and Res - Other Program	333,860	0	333,860
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	47,415,235	0	47,415,235
26.00	Intensive Care Unit	9,900,803	0	9,900,803
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Intensive Care Nursery	7,474,553	0	7,474,553
30.01	Intermediate Care Nursery	0	0	0
32.00		0	0	0
33.00	Nursery	3,999,986	0	3,999,986
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 27,505,867	\$ 0	\$ 27,505,867
38.00	Recovery Room	2,744,013	0	2,744,013
39.00	Delivery Room and Labor Room	7,654,425	0	7,654,425
40.00	Anesthesiology	7,830,931	0	7,830,931
41.00	Radiology - Diagnostic	23,428,219	0	23,428,219
41.01	MRI	0	0	0
41.02	CT Scan	0	0	0
41.03	Echocardiology	0	0	0
43.00	Radioisotope	5,226,776	0	5,226,776
44.00	Laboratory	0	0	0
44.01	Laboratory - Clinical	32,431,835	0	32,431,835
44.02	Lab - Path & CYTO	0	0	0
44.03	Blood Storing, Processing and Trans	1,837,040	0	1,837,040
47.00	Blood Storing, Processing	0	0	0
49.00	Respiratory Therapy	5,572,015	0	5,572,015
50.00	Physical Therapy	2,372,126	0	2,372,126
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	751,961	0	751,961
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	1,954,992	0	1,954,992
56.00	Drugs Charged to Patients	715,635	0	715,635
57.00	Renal Dialysis	1,296,442	0	1,296,442
58.00	ASC (Non-Distinct Part)	0	0	0
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01	Other Clinic Services	0	0	0
61.00	Emergency	26,237,674	0	26,237,674
62.00	Observation Beds	0	0	0
71.00	Home Health Agency	15,353,497	0	15,353,497
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
93.00	Hospice	7,088,177	0	7,088,177
86.00		0	0	0
	SUBTOTAL	\$ 400,768,269	\$ 0	\$ 400,768,269
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	342,902	0	342,902
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
100.00		0	0	0
100.01	FAMCAP	313,489	0	313,489
100.02	Residents - MD	0	0	0
100.03	Vacant - Unassigned	0	0	0
100.04	Home Ventilator Care	692,566	0	692,566
100.05	Home IV Therapy	292,622	0	292,622
100.06	Non-Certified Hospice	0	0	0
100.07	CRNA Expenses	0	0	0
100.08	I and R Non-MD	544,644	0	544,644
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 2,186,223	\$ 0	\$ 2,186,223
101	TOTAL	\$ 402,954,492	\$ 0	\$ 402,954,492

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

	TOTAL REV (Page 1)	AUDIT REV											
ANCILLARY COST CENTERS													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 MRI	0												
41.02 CT Scan	0												
41.03 Echocardiology	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Laboratory - Clinical	0												
44.02 Lab - Path & CYTO	0												
44.03 Blood Storing, Processing and Trans	0												
47.00 Blood Storing, Processing	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												
93.00 Hospice	0												
86.00	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	0												
100.01 FAMCAP	0												
100.02 Residents - MD	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 Expenses	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	0

Provider Name							Fiscal Period			Provider Number		Revision
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZR00071F		1
Report References												
Rev. No.	Audit Report	Cost Report					Explanation of Revisions	As Adjusted	Increase (Decrease)	As Revised		
		Work Sheet	Part	Title	Line	Col.						
<u>REVISION TO AUDITED PATIENT DAYS</u>												
1	4	D-1	I	XIX	1,2,4	1	Adults and Pediatrics	64,245	487	64,732		
	4A	D-1	II	XIX	42.00	2	Nursery	4,585	1,145	5,730		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	6,343	65	6,408		
							To adjust total patient days in accordance with the Report of Findings from the Informal Appeal dated August 9, 2011. Case No. HA11-1207-475B-LA, Issue No. 2					