

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – SANTA TERESA
SAN JOSE, CALIFORNIA
PROVIDER NUMBER: ZZR00604G AND
NPI NUMBER: 1063582989**

**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 TERESA
PROVIDER NO. ZZR00604G
NPI NO. 1063582989
FISCAL PERIOD ENDED DECEMBER 31, 2007
CASE NO. HA11-1207-472B-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 State	\$ 512,190
Revision	<u>15,195</u>
Revised Amount Due State	\$ <u>527,385</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 TERESA

Fiscal Period Ended:
DECEMBER 31, 2007

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1)			
Provider No. ZZR00604G			
Audited		\$ (512,190)	
Net Change		\$ (15,195)	
Revised Amount Due Provider (State)		\$ (527,385)	
2. Subprovider I (SCHEDULE 1-1)			
Provider No.			
Audited		\$ 0	
Net Change		\$ 0	
Revised Amount Due Provider (State)		\$ 0	
3. Subprovider II (SCHEDULE 1-2)			
Provider No.			
Audited		\$ 0	
Net Change		\$ 0	
Revised Amount Due Provider (State)		\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1)			
Provider No.			
Audited			\$ 0
Net Change			\$ 0
Revised Cost			\$ 0
Revised Amount Due Provider (State)		\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1)			
Provider No.			
Audited			\$ 0.00
Net Change			\$ 0.00
Revised Cost Per Day			\$ 0.00
Revised Amount Due Provider (State)		\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1)			
Provider No.			
Audited			\$ 0.00
Net Change			\$ 0.00
Revised Cost Per Day			\$ 0.00
Revised Amount Due Provider (State)		\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1)			
Provider No.			
Audited			\$ 0.00
Net Change			\$ 0.00
Revised Cost Per Day			\$ 0.00
Revised Amount Due Provider (State)		\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (527,385)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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)	\$ (527,385)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00604G

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>1,005,380</u>	\$ <u>990,186</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>1,005,380</u>	\$ <u>990,186</u>
6. Interim Payments (Rev)	\$ <u>(1,438,426)</u>	\$ <u>(1,438,426)</u>
7. Balance Due Provider (State)	\$ <u>(433,045)</u>	\$ <u>(448,240)</u>
8. Duplicate Payments (Rev)	\$ <u>0</u>	\$ <u>0</u>
9. Routine Services - Late Billing Penalty	\$ <u>(79,145)</u>	\$ <u>(79,145)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>(512,190)</u></u>	\$ <u><u>(527,385)</u></u>
		(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00604G

	AUDITED	REVISED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>1,007,041</u>	\$ <u>991,846</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Rev)	\$ <u>1,587,228</u>	\$ <u>1,587,228</u>
3. Inpatient Ancillary Service Charges (Rev)	<u>6,009</u>	<u>6,009</u>
4. Total Charges - Medi-Cal Inpatient Services	<u>1,593,237</u>	<u>1,593,237</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>586,196</u>	\$ <u>601,391</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></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 TERESAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00604G

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 139,950	\$ 139,950
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 867,091	\$ 851,896
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)	\$ 1,007,041	\$ 991,846
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,007,041	\$ 991,846
	(To Schedule 2)	
9. Coinsurance (Rev)	\$ (1,004)	\$ (1,004)
10. Patient and Third Party Liability (Rev)	\$ (656)	\$ (656)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,005,380	\$ 990,186
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00604G

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	51,021	51,087
2. Inpatient Days (include private, exclude swing-bed) (Rev 1)	51,021	51,087
3. Private Room Days (exclude swing-bed private room) (Rev)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	51,021	51,087
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)	276	276

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)	\$ 89,287,343	\$ 89,287,343
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)	\$ 89,287,343	\$ 89,287,343

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)	\$ 89,287,343	\$ 89,287,343

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,750.01	\$ 1,747.75
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 483,003	\$ 482,379
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 384,088	\$ 369,517
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 867,091	\$ 851,896

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESAFiscal Period Ended:
DECEMBER 31, 2007Provider No.
ZZR00604G

	AUDITED	REVISED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 2,974,330	\$ 2,974,330
2. Total Inpatient Days (Rev 1)	2,545	3,740
3. Average Per Diem Cost	\$ 1,168.70	\$ 795.28
4. Medi-Cal Inpatient Days (Rev)	25	25
5. Cost Applicable to Medi-Cal	\$ 29,218	\$ 19,882
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 18,856,325	\$ 18,856,325
7. Total Inpatient Days (Rev 1)	5,491	5,576
8. Average Per Diem Cost	\$ 3,434.04	\$ 3,381.69
9. Medi-Cal Inpatient Days (Rev)	100	100
10. Cost Applicable to Medi-Cal	\$ 343,404	\$ 338,169
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)	\$ 4,467,007	\$ 4,467,007
17. Total Inpatient Days (Rev)	1,948	1,948
18. Average Per Diem Cost	\$ 2,293.12	\$ 2,293.12
19. Medi-Cal Inpatient Days (Rev)	5	5
20. Cost Applicable to Medi-Cal	\$ 11,466	\$ 11,466
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)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Rev)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
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)	\$ 384,088	\$ 369,517

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No.
ZZR00604G

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2007

Provider No:
ZZR00604G

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY UNITS (Rev)	RATIO COST TO UNITS	MEDI-CAL UNITS (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 34,888,958	1,093,097	31.917532	55	\$ 1,747
38.00	Recovery Room	4,019,809	1,043,901	3.850757	8	29
39.00	Delivery Room and Labor Room	9,501,901	15,250	623.075450	10	6,231
40.00	Anesthesiology	3,583,964	1,154,485	3.104383	0	0
41.00	Radiology - Diagnostic	14,967,665	815,059	18.363904	360	6,611
41.01	MRI	0	0	0.000000	0	0
41.02	CT Scan	0	0	0.000000	0	0
41.03	Echocardiology	0	0	0.000000	0	0
43.00	Radioisotope	2,813,227	227,445	12.368823	4	49
44.00	Laboratory	0	0	0.000000	0	0
44.01	Laboratory - Clinical	21,404,766	1,159,153	18.465868	4,397	81,185
44.02	Lab Pathology	0	0	0.000000	0	0
44.03	Catheterization Laboratory	13,512,704	713,575	18.936627	1	19
47.00	Blood Storing, Processing	0	0	0.000000	0	0
49.00	Respiratory Therapy	6,294,469	617,399	10.195140	147	1,501
50.00	Physical Therapy	2,131,137	227,458	9.369365	86	806
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	919,569	309,038	2.975586	146	434
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	1,353,157	61,005	22.181090	374	8,290
56.00	Drugs Charged to Patients	644,678	61,005	10.567633	374	3,950
57.00	Renal Dialysis	1,658,643	13,550	122.409091	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	17,651,671	29,118	606.211656	48	29,098
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 135,346,319	7,540,538		6,009	\$ 139,950

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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	1,943,092	0	0	0	0	0	0	0	0	22,044,261	6,458,980
38.00 Recovery Room	0	308,885	0	0	0	0	0	0	0	0	2,321,912	680,322
39.00 Delivery Room and Labor Room	0	1,041,459	0	0	0	0	0	0	0	0	6,108,505	1,789,795
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	3,583,964	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	14,967,665	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	2,813,227	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	21,404,766	0
44.02 Lab Pathology	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Catheterization Laboratory	0	0	0	0	0	0	0	0	0	0	13,491,537	0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	786,578	0	0	0	0	0	0	0	0	4,418,021	1,294,483
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,131,137	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	919,569	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	1,046,525	306,632
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	498,591	146,087
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,282,786	375,857
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	17,651,671	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	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
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	307,996	90,243
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	40,550	0	0	0	0	0	0	0	0	257,571	75,468
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	19,945	5,844
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	197	58
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	777,816	227,901
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	50,009	0	0	0	0	0	0	0	0	146,942	43,054
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	24,167,661	0	0	0	0	0	0	0	0	253,116,725	39,917,215

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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	574,157	613,634	113,241	1,074,631	0	26,663	0	748,577	3,234,814	0	0	0
38.00 Recovery Room	66,835	71,431	31,874	94,622	0	4,238	0	748,577	0	0	0	0
39.00 Delivery Room and Labor Room	128,267	137,086	73,741	354,155	0	14,290	0	748,577	147,484	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 Pathology	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Catheterization Laboratory	0	0	21,167	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	36,561	39,075	0	54,069	0	10,791	0	441,468	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
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	0	0	0	0	0	0	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
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	31,502	33,668	0	20,276	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	556	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	24,167	25,828	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	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	685	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	95,683	0	0	0	0	0	0	0
TOTAL	<u>3,245,372</u>	<u>3,360,140</u>	<u>807,859</u>	<u>4,187,682</u>	<u>3,464,727</u>	<u>274,460</u>	<u>0</u>	<u>9,366,806</u>	<u>3,394,588</u>	<u>15,013,007</u>	<u>4,700,091</u>	<u>1,451,099</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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	0	0	0	34,888,958		34,888,958
38.00 Recovery Room	0	0	0	0	0	0	0	0	4,019,809		4,019,809
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	9,501,901		9,501,901
40.00 Anesthesiology	0	0	0	0	0	0	0	0	3,583,964		3,583,964
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	14,967,665		14,967,665
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	2,813,227		2,813,227
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	21,404,766		21,404,766
44.02 Lab Pathology	0	0	0	0	0	0	0	0	0		0
44.03 Catheterization Laboratory	0	0	0	0	0	0	0	0	13,512,704		13,512,704
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	6,294,469		6,294,469
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,131,137		2,131,137
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	919,569		919,569
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	1,353,157		1,353,157
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	644,678		644,678
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	1,658,643		1,658,643
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	17,651,671		17,651,671
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
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
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	483,685		483,685
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	333,595		333,595
100.02 Residents - MD	0	0	0	0	0	0	0	0	0		0
100.03 Vacant - Unassigned	0	0	0	0	0	0	0	0	75,785		75,785
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	255		255
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	1,005,717		1,005,717
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	0		0
100.08 I and R Non-MD	0	0	0	0	0	0	0	0	190,681		190,681
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	95,683		95,683
TOTAL	0	0	0	0	0	0	0	0	253,116,725	0	253,116,725

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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	154,681								22,044,261	35,067
38.00	Recovery Room	24,589								2,321,912	4,082
39.00	Delivery Room and Labor Room	82,906								6,108,505	7,834
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 Pathology									0	
44.03	Catheterization Laboratory									0	
47.00	Blood Storing, Processing									0	
49.00	Respiratory Therapy	62,616								4,418,021	2,233
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									1,046,525	
56.00	Drugs Charged to Patients									498,591	
57.00	Renal Dialysis									1,282,786	
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										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									307,996	1,924
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAMCAP	3,228								257,571	
100.02	Residents - MD									0	
100.03	Vacant - Unassigned									19,945	1,476
100.04	Home Ventilator Care									197	
100.05	Home IV Therapy									777,816	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses									0	
100.08	I and R Non-MD	3,981								146,942	
100.09	NRCC O/P Meals									0	
	TOTAL	1,923,881	0	0	0	0	0	0	0	136,235,974	198,213
	COST TO BE ALLOCATED	24,167,661	0	0	0	0	0	0	0	39,917,215	3,245,372
	UNIT COST MULTIPLIER - SCH 8	12.561931	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.293001	16.373155

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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 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	1,732													
10.00	1,201													
11.00	10,346													
12.00	4,216													
13.00	Maintenance of Personnel													
14.00	1,485													
15.00	12,654	1,182	95											
16.00	1,214													
17.00	4,774													
18.00												15		
19.00												1,039		
19.01	Other KFH Cost													
19.03														
20.00														
21.00	Nursing School													
22.00	Intern and Resident Service - Salary and Fringes													
23.00	Intern and Resident - Other Program													
24.00	Paramedical Ed Program													
INPATIENT ROUTINE COST CENTERS														
25.00	85,191	53,144	1,226	131,734	33,768	524		7,713	51,021	51,021				
26.00	12,834	10,169	200	14,178	5,876	78		2,224	5,491	5,491				
27.00	Coronary Care Unit													
28.00	Neonatal Intensive Care Unit													
29.00	Surgical Intensive Care													
30.00	3,757	2,437	134	1,472		78		63	1,948	1,948				
30.01	Intermediate Care Nursery													
32.00														
33.00												1,118		
34.00												5		
35.00												2,545		
36.00												2,545		
36.01	Subacute Care Unit II													
36.02	Transitional Care Unit													

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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	35,067	13,348	795			78	1,316					
38.00	Recovery Room	4,082	3,757	70			78						
39.00	Delivery Room and Labor Room	7,834	8,692	262			78	60					
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 Pathology												
44.03	Catheterization Laboratory		2,495										
47.00	Blood Storing, Processing												
49.00	Respiratory Therapy	2,233		40		3,010	46						
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
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													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,924		15									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAMCAP					155							
100.02	Residents - MD												
100.03	Vacant - Unassigned	1,476											
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses												
100.08	I and R Non-MD					191							
100.09	NRCC O/P Meals				4,144								
	TOTAL	192,020	95,224	3,098	150,056	76,555	0	976	1,381	10,000	61,005	61,005	0
	COST TO BE ALLOCATED	3,360,140	807,859	4,187,682	3,464,727	274,460	0	9,366,806	3,394,588	15,013,007	4,700,091	1,451,099	0
	UNIT COST MULTIPLIER - SCH 8	17.498905	8.483780	1351.737170	23.089560	3.585135	0.000000	9597.137106	2458.065139	1501.300686	77.044362	23.786565	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
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18.00							
19.00							
19.01							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00					1,943	1,943	
26.00							
27.00							
28.00							
29.00							
30.00							
30.01							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment	0	0	0
3.00	New Capital Related Costs - Buildings and Fixtures	3,036,155	0	3,036,155
4.00	New Capital Related Costs - Moveable Equipment	585,875	0	585,875
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	24,161,210	0	24,161,210
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	37,008,197	0	37,008,197
7.00	Maintenance and Repairs	2,446,943	0	2,446,943
8.00	Operation of Plant	2,142,562	0	2,142,562
9.00	Laundry and Linen Service	500,139	0	500,139
10.00	Housekeeping	2,207,186	0	2,207,186
11.00	Dietary	1,702,318	0	1,702,318
12.00	Cafeteria	7,933	0	7,933
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	5,447,954	0	5,447,954
15.00	Central Services and Supply	1,275,381	0	1,275,381
16.00	Pharmacy	10,215,196	0	10,215,196
17.00	Medical Records and Library	2,362,328	0	2,362,328
18.00	Social Service	831,989	0	831,989
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 Resident Service - Salary and Fringes	0	0	0
23.00	Intern and Resident - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	35,859,891	0	35,859,891
26.00	Intensive Care Unit	8,371,397	0	8,371,397
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	1,939,006	0	1,939,006
30.01	Intermediate Care Nursery	0	0	0
32.00		0	0	0
33.00	Nursery	1,797,021	0	1,797,021
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 TERESA

Fiscal Period Ended:
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 19,566,177	\$ 0	\$ 19,566,177
38.00	Recovery Room	1,949,276	0	1,949,276
39.00	Delivery Room and Labor Room	4,948,666	0	4,948,666
40.00	Anesthesiology	3,583,964	0	3,583,964
41.00	Radiology - Diagnostic	14,967,665	0	14,967,665
41.01	MRI	0	0	0
41.02	CT Scan	0	0	0
41.03	Echocardiology	0	0	0
43.00	Radioisotope	2,813,227	0	2,813,227
44.00	Laboratory	0	0	0
44.01	Laboratory - Clinical	21,404,766	0	21,404,766
44.02	Lab Pathology	0	0	0
44.03	Catheterization Laboratory	13,489,791	0	13,489,791
47.00	Blood Storing, Processing	0	0	0
49.00	Respiratory Therapy	3,591,381	0	3,591,381
50.00	Physical Therapy	2,131,137	0	2,131,137
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	919,569	0	919,569
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	1,046,525	0	1,046,525
56.00	Drugs Charged to Patients	498,591	0	498,591
57.00	Renal Dialysis	1,281,674	0	1,281,674
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	17,651,671	0	17,651,671
62.00	Observation Beds	0	0	0
71.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 251,742,761	\$ 0	\$ 251,742,761
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	281,997	0	281,997
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	217,021	0	217,021
100.02	Residents - MD	0	0	0
100.03	Vacant - Unassigned	0	0	0
100.04	Home Ventilator Care	197	0	197
100.05	Home IV Therapy	777,816	0	777,816
100.06	Non-Certified Hospice	0	0	0
100.07	CRNA Expenses	0	0	0
100.08	I and R Non-MD	96,933	0	96,933
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 1,373,964	\$ 0	\$ 1,373,964
101	TOTAL	\$ 253,116,725	\$ 0	\$ 253,116,725

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

	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 Pathology	0											
44.03 Catheterization Laboratory	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	0											
82.00	0											
83.00	0											
84.00	0											
85.00	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

(To Sch 10)

Provider Name							Fiscal Period			Provider Number		Revision
KAISER FOUNDATION HOSPITAL - SANTA TERESA							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZR00604G		1
Report References							Explanation of Revisions	As Adjusted	Increase (Decrease)	As Revised		
Rev. No.	Audit Report	Cost Report										
		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	51,021	66	51,087		
	4A	D-1	II	XIX	42.00	2	Nursery	2,545	1,195	3,740		
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	5,491	85	5,576		
							To adjust total patient days in accordance with the Report of Findings from the Informal Appeal dated August 9, 2011. Case No. HA11-1207-472B-LA, Issue No. 2					