

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – SANTA CLARA
SANTA CLARA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1326119967**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

**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

April 25, 2012

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

KAISER FOUNDATION HOSPITAL – SANTA CLARA
NATIONAL PROVIDER IDENTIFIER (NPI) 1326119967
FISCAL PERIOD ENDED DECEMBER 31, 2008

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 Paid Claims Summary Report, 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 \$938,373 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. Summary of Reductions for AB 5 and AB 1183 (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Jane C. Moore
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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 CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1326119967	Reported	\$ 326,823	
	Net Change	\$ (1,265,196)	
	Audited Amount Due Provider (State)	\$ (938,373)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (938,373)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (938,373)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>2,542,470</u>	\$ <u>3,269,920</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>2,542,470</u>	\$ <u>3,269,920</u>
6. Interim Payments (Adj 7)	\$ <u>(2,215,647)</u>	\$ <u>(3,168,068)</u>
7. Balance Due Provider (State)	\$ <u>326,823</u>	\$ <u>101,852</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>0</u>	\$ <u>(1,040,225)</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>326,823</u></u>	\$ <u><u>(938,373)</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>178,439</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>861,786</u>
3. 10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)	<u>0</u>
4. 10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)	<u>0</u>
5. 10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)	<u>0</u>
6. Total Noncontract AB 5 and AB 1183 Reductions	\$ <u><u>1,040,225</u></u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1326119967**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$	<u>3,269,920</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31 and Schedule 4B, Line 28)		<u>2,459</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$	<u><u>3,267,461</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)		<u><u>694</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$	<u><u>4,708.16</u></u>

10% Cost Reduction For Services From 07/01/08 Through 09/30/08

6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)		<u>379</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$	<u>1,784,391</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$	<u><u>178,439</u></u> (To Schedule A, Ln 1)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 1183
REDUCTION FOR SERVICES FROM OCTOBER 1, 2008 THROUGH DECEMBER 31, 2008**

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>3,269,920</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31 and Schedule 4B, Line 28)	<u>2,459</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>3,267,461</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>694</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>4,708.16</u></u>

Audited Cost For Services From 10/01/08 Through 12/31/08

6. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days)	<u>282</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u><u>1,327,700</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u><u>1,194,930</u></u>

Audited Cost For Services From 10/01/08 Through 12/31/08 Using the Regional Average Per Diem Contract Rate

9. Regional Average Per Diem Contract Rate Reduced to 95%	\$ <u>1,682</u>
10. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days and Nursery Days)	<u>277</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>465,914</u></u>

Reduction For 10/01/08 Through 12/31/08

12. If Line 8 is less than Line 11, then the reduction is Line 7 X 10%	\$ <u>0</u> (To Schedule A, Ln 2)
13. If Line 11 is less than Line 8, then the reduction is Line 7 less Line 11	\$ <u><u>861,786</u></u> (To Schedule A, Ln 2)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1326119967

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 2,542,470 \$ 3,269,920

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 6) \$ 5,948,656 \$ 6,413,6923. Inpatient Ancillary Service Units (Adj 6) 37,057 13,0834. Total Charges/Units - Medi-Cal Inpatient Services 5,985,713 6,426,7755. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 3,443,243 \$ 3,156,8556. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0
(To Schedule 1)

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 688,238	\$ 284,424
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 1,854,232	\$ 3,131,985
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. Routine Services - Late Billing Penalty (Adj 8)	\$ 0	\$ (146,489)
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 2,542,470	\$ 3,269,920
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 2,542,470	\$ 3,269,920 (To Schedule 2)
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj)	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 2,542,470	\$ 3,269,920 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1326119967

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 2)	73,494	74,015
2. Inpatient Days (include private, exclude swing-bed)	73,494	74,015
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	73,494	74,015
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)	306	574

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)	\$ 156,123,234	\$ 156,123,234
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)	\$ 156,123,234	\$ 156,123,234

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)	\$ 156,123,234	\$ 156,123,234

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,124.30	\$ 2,109.35
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 650,036	\$ 1,210,767
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,204,196	\$ 1,920,691
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 527
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 1,854,232	\$ 3,131,985

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 9,573,583	\$ 9,573,583
2. Total Inpatient Days (Adj)	7,054	7,054
3. Average Per Diem Cost	\$ 1,357.19	\$ 1,357.19
4. Medi-Cal Inpatient Days (Adj 3)	5	14
5. Cost Applicable to Medi-Cal	\$ 6,786	\$ 19,001
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 35,525,347	\$ 35,525,347
7. Total Inpatient Days (Adj)	7,601	7,601
8. Average Per Diem Cost	\$ 4,673.77	\$ 4,673.77
9. Medi-Cal Inpatient Days (Adj 3)	83	106
10. Cost Applicable to Medi-Cal	\$ 387,923	\$ 495,420
INTENSIVE CARE NURSERY		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 25)	\$ 19,022,968	\$ 19,022,968
12. Total Inpatient Days (Adj)	6,204	6,204
13. Average Per Diem Cost	\$ 3,066.24	\$ 3,066.24
14. Medi-Cal Inpatient Days (Adj 3)	264	458
15. Cost Applicable to Medi-Cal	\$ 809,487	\$ 1,404,338
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 25)	\$ 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
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 4)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 4)	0	1
28. Cost Applicable to Medi-Cal	\$ 0	\$ 351
ADMINISTRATIVE DAYS - BILLED LATE		
29. Per Diem Rate (Adj 4)	\$ 0.00	\$ 263.45
30. Medi-Cal Inpatient Days (Adj 4)	0	6
31. Cost Applicable to Medi-Cal	\$ 0	\$ 1,581
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 1,204,196	\$ 1,920,691

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

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
ADMINISTRATIVE DAYS - BILLED LATE		
26. Per Diem Rate (Adj 4)	\$ 0.00	\$ 175.63
27. Medi-Cal Inpatient Days (Adj 4)	0	3
28. Cost Applicable to Medi-Cal	\$ 0	\$ 527
29. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28)	\$ 0	\$ 527

(To Schedule 4)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

	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	89,438	173,099	208,929	2,725,522	0	104,588	0	0	2,910,039	0	0	0
38.00	Recovery Room	0	0	8,322	364,560	0	19,727	0	742,213	393,248	0	0	0
39.00	Delivery Room and Labor Room	258,749	500,783	171,620	868,000	0	49,392	0	649,436	2,878,579	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
43.00	Radioisotope	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	Catheterization Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	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
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	18,535	35,873	0	40,507	0	39,751	0	0	550,548	0	0	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02	Infusion Service	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	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0	0	0	0
60.02	Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0	0	0	0
60.03	Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.04	Pros 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
71.00	Home Health Agency	26,291	50,884	138	47,740	0	84,088	0	0	0	0	0	0
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	24,173	46,784	0	34,720	0	40,164	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	10,462	20,247	0	1,447	0	0	0	0	0	0	0	0
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01	FAMCAMP	0	0	0	0	0	2,169	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	107,614	208,275	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 (To 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	9,540	0	0	0	0	0	0
100.09	NRCC O/P Meals	0	0	0	0	145,084	0	0	0	0	0	0	0
	TOTAL	2,856,022	5,527,539	1,675,734	9,484,355	5,008,948	1,197,312	0	13,383,030	10,208,731	25,637,239	7,391,873	3,220,378

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE	ALLOC	ALLOC	ALLOC	NON-	NURSING	INT & RES	INT & RES	PARAMED	SUBTOTAL	POST	TOTAL
	EXPENSES	COST	COST	COST	PHYSICIAN	SCHOOL	SALARY &	PROGRAM	EDUCAT	25.00	STEP-DOWN	COST
		19.00	19.01	19.03	ANESTH	21.01	FRINGES	23.00	24.00	26.00	27.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	820,147	287,427	0	56,800,819	(1,107,574)	55,693,245
38.00	Recovery Room	0	0	0	0	0	0	0	0	6,265,081		6,265,081
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	20,828,150		20,828,150
40.00	Anesthesiology	0	0	0	0	0	0	0	0	7,342,142		7,342,142
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	33,160,555		33,160,555
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
43.00	Radioisotope	0	0	0	0	0	0	0	0	5,527,000		5,527,000
44.01	Laboratory - Clinical	0	0	0	0	0	0	0	0	34,785,352		34,785,352
44.02	Lab - Path & Cyto	0	0	0	0	0	0	0	0	0		0
44.03	Catheterization Laboratory	0	0	0	0	0	0	0	0	6,999,911		6,999,911
46.00	Whole Blood	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
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	9,972,511		9,972,511
50.00	Physical Therapy	0	0	0	0	0	0	0	0	2,398,421		2,398,421
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	582,912		582,912
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	3,365,079		3,365,079
56.00	Drugs Charged to Patients	0	0	0	0	0	1,032,753	0	0	1,032,753		1,032,753
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	1,559,427		1,559,427
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.02	Infusion Service	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	Gastro-Intestinal Services	0	0	0	0	0	0	0	0	0		0
60.02	Out-Patient Psychiatry	0	0	0	0	0	0	0	0	0		0
60.03	Clinic-USF/OCC Med Clinic	0	0	0	0	0	0	0	0	0		0
60.04	Pros Clinic	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	625,868	219,340	0	29,200,508	(845,208)	28,355,300
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	22,628,193		22,628,193
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	10,662,553		10,662,553
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	687,007		687,007
97.00	Research	0	0	0	0	0	0	0	0	0		0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00	Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01	FAMCAMP	0	0	0	0	0	0	0	0	482,443		482,443
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	1,291,175		1,291,175
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	452,321		452,321
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	216,958		216,958
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07	CRNA Expenses (To 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	1,258,998		1,258,998
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	145,084		145,084
	TOTAL	0	0	0	0	0	5,313,542	1,862,172	0	477,890,486	(7,175,714)	470,714,772

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, 2008

	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	278,887								40,133,463	14,944
38.00	Recovery Room	52,604								3,842,084	
39.00	Delivery Room and Labor Room	131,703								12,532,444	43,234
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01	MRI									0	
41.02	CT Scan									0	
43.00	Radioisotope									0	
44.01	Laboratory - Clinical									0	
44.02	Lab - Path & Cyto									0	
44.03	Catheterization Laboratory									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Trans									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	106,002								7,532,723	3,097
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									2,729,342	
56.00	Drugs Charged to Patients									837,643	
57.00	Renal Dialysis									1,264,817	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Gastro-Intestinal Services									0	
60.02	Out-Patient Psychiatry									0	
60.03	Clinic-USF/OCC Med Clinic									0	
60.04	Pros Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00	Home Health Agency	224,233								18,183,599	4,393
90.00	Other Capital Related costs									0	
93.00	Hospice	107,096								8,529,874	4,039
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									531,136	1,748
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAMCAMP	5,782								389,540	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									791,033	17,981
100.04	Home Ventilator Care									366,868	
100.05	Home IV Therapy									175,970	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD	25,439								1,013,409	
100.09	NRCC O/P Meals									0	
TOTAL	3,827,924	0	0	0	0	0	0	0	0	290,965,347	477,208
COST TO BE ALLOCATED	34,747,402	0	0	0	0	0	0	0	0	67,773,543	2,856,022
UNIT COST MULTIPLIER - SCH 8	9.077349	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.232927	5.984858

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

	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	Laundry and Linen Service											
10.00	Housekeeping											
11.00	2,234											
12.00	8,670											
13.00	280											
14.00	11,873											
15.00	218											
16.00	Maintenance of Personnel											
17.00	7,119											
18.00	50											
19.00	9,799											
20.00	44,440	4,234										
21.00	234											
22.00	4,721											
23.00	7,846											
24.00	10,172											
25.00	46											
26.00	6,077											
27.00	3,710											
28.00	10											
29.00	2,407											
30.00	Other KFJH Costs											
31.00	Nursing School											
32.00	Clinical Pastoral Education											
33.00	Intern and Res Service - Salary and Fringes											
34.00	Intern and Res - Other Program											
35.00	Paramedical Ed Program											
36.00	INPATIENT ROUTINE COST CENTERS											
37.00	216,651	115,080	1,456	186,438	52,088		850	145	6,533	70,832	70,832	
38.00	50,936	26,302	196	11,021	9,424		128	23	2,540	7,601	7,601	
39.00	Coronary Care Unit											
40.00	Neonatal Intensive Care Unit											
41.00	Surgical Intensive Care											
42.00	24,936	5,750	348		6,221		56	30	927	6,204	6,204	
43.00	Intensive Care Nursery											
44.00	Intermediate Care Nursery											
45.00	7,031	7,109	896		2,487			23		7,054	7,054	
46.00	Nursery											
47.00	Medicare Certified Nursing Facility											
48.00	Distinct Part Nursing Facility											
49.00	Adult Subacute Care Unit											
50.00	Subacute Care Unit II											
51.00	Transitional Care Unit											

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

	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	14,944	25,732	1,884	13,408				185				
38.00	Recovery Room		1,025	252	2,529		64		25				
39.00	Delivery Room and Labor Room	43,234	21,137	600	6,332		56		183				
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
43.00	Radioisotope												
44.01	Laboratory - Clinical												
44.02	Lab - Path & Cyto												
44.03	Catheterization Laboratory												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Trans												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	3,097		28	5,096			35					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Gastro-Intestinal Services												
60.02	Out-Patient Psychiatry												
60.03	Clinic-USF/OCC Med Clinic												
60.04	Pros Clinic												
61.00	Emergency												
62.00	Observation Beds												
71.00	Home Health Agency	4,393	17	33	10,780								
90.00	Other Capital Related costs												
93.00	Hospice	4,039		24	5,149								
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,748		1									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP				278								
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	17,981											
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD				1,223								
100.09	NRCC O/P Meals				5,890								
	TOTAL	477,208	206,386	6,556	203,349	153,494	0	1,154	649	10,000	91,691	91,691	0
	COST TO BE ALLOCATED	5,527,539	1,675,735	9,484,352	5,008,948	1,197,313	0	13,383,030	10,208,728	25,637,239	7,391,871	3,220,376	0
	UNIT COST MULTIPLIER - SCH 8	11.583081	8.119419	1446.667439	24.632273	7.800388	0.000000	11597.079699	15729.935973	2563.723932	80.617197	35.122054	0.000000

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

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	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
- 19.01 Other KFH Costs
- 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) 115,939 115,939
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Intensive Care Nursery
- 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, 2008

	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	21.00	21.01	22.00	23.00	24.00	
ANCILLARY COST CENTERS								
37.00						24,586	24,586	
38.00								
39.00								
40.00								
41.00								
41.01								
41.02								
43.00								
44.01								
44.02								
44.03								
46.00								
47.00								
48.00								
49.00								
50.00								
51.00								
52.00								
53.00								
54.00								
55.00								
56.00								
57.00								
58.00								
58.02								
59.01								
59.02								
59.03								
60.00								
60.01								
60.02								
60.03								
60.04								
61.00						18,762	18,762	
62.00								
71.00								
90.00								
93.00								
NONREIMBURSABLE COST CENTERS								
96.00								
97.00								
98.00								
99.00								
100.00								
100.01								
100.02								
100.03								
100.04								
100.05								
100.06								
100.07								
100.08								
100.09								
TOTAL		0	0	0	0	159,287	159,287	0
COST TO BE ALLOCATED		0	0	0	0	5,313,542	1,862,172	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	0.000000	33.358288	11.690670	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment		0	0
3.00	New Capital Related Costs - Buildings and Fixtures	22,136,751	0	22,136,751
4.00	New Capital Related Costs - Moveable Equipment	2,433,403	0	2,433,403
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	34,708,996	0	34,708,996
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	63,771,115	0	63,771,115
7.00	Maintenance and Repairs	2,149,531	0	2,149,531
8.00	Operation of Plant	4,025,753	0	4,025,753
9.00	Laundry and Linen Service	1,255,506	0	1,255,506
10.00	Housekeeping	5,602,182	0	5,602,182
11.00	Dietary	2,707,744	0	2,707,744
12.00	Cafeteria	14,199	0	14,199
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	8,253,258	0	8,253,258
15.00	Central Services and Supply	4,386,774	0	4,386,774
16.00	Pharmacy	18,629,592	0	18,629,592
17.00	Medical Records and Library	4,751,259	0	4,751,259
18.00	Social Service	1,914,553	0	1,914,553
19.00			0	0
19.01	Other KFH Costs		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	4,309,697	0	4,309,697
23.00	Intern and Res - Other Program	21,579	0	21,579
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	62,955,660	0	62,955,660
26.00	Intensive Care Unit	15,705,072	0	15,705,072
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Intensive Care Nursery	8,816,850	0	8,816,850
30.01	Intermediate Care Nursery		0	0
32.00			0	0
33.00	Nursery	4,801,497	0	4,801,497
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 CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 36,260,593	\$ 0	\$ 36,260,593
38.00	Recovery Room	3,259,017	0	3,259,017
39.00	Delivery Room and Labor Room	9,254,281	0	9,254,281
40.00	Anesthesiology	7,342,142	0	7,342,142
41.00	Radiology - Diagnostic	33,160,555	0	33,160,555
41.01	MRI		0	0
41.02	CT Scan		0	0
43.00	Radioisotope	5,527,000	0	5,527,000
44.01	Laboratory - Clinical	34,785,352	0	34,785,352
44.02	Lab - Path & Cyto		0	0
44.03	Catheterization Laboratory	6,989,128	0	6,989,128
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing and Trans		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	6,357,368	0	6,357,368
50.00	Physical Therapy	2,398,421	0	2,398,421
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	582,912	0	582,912
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,729,342	0	2,729,342
56.00	Drugs Charged to Patients	837,643	0	837,643
57.00	Renal Dialysis	1,264,817	0	1,264,817
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Gastro-Intestinal Services		0	0
60.02	Out-Patient Psychiatry		0	0
60.03	Clinic-USF/OCC Med Clinic		0	0
60.04	Pros Clinic		0	0
61.00	Emergency	28,355,299	0	28,355,299
62.00	Observation Beds		0	0
71.00	Home Health Agency	15,946,976	0	15,946,976
90.00	Other Capital Related costs		0	0
93.00	Hospice	7,376,675	0	7,376,675
	SUBTOTAL	\$ 475,778,492	\$ 0	\$ 475,778,492
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	449,608	0	449,608
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAMCAMP	337,055	0	337,055
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	366,868	0	366,868
100.05	Home IV Therapy	175,970	0	175,970
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD	782,490	0	782,490
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 2,111,991	\$ 0	\$ 2,111,991
101	TOTAL	\$ 477,890,483	\$ 0	\$ 477,890,483

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ (Page 1)	AUDIT ADJ										
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01 MRI	0											
41.02 CT Scan	0											
43.00 Radioisotope	0											
44.01 Laboratory - Clinical	0											
44.02 Lab - Path & Cyto	0											
44.03 Catheterization Laboratory	0											
46.00 Whole Blood	0											
47.00 Blood Storing, Processing and Trans	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Gastro-Intestinal Services	0											
60.02 Out-Patient Psychiatry	0											
60.03 Clinic-USF/OCC Med Clinic	0											
60.04 Pros Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00 Home Health Agency	0											
90.00 Other Capital Related costs	0											
93.00 Hospice	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAMCAMP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06 Non-Certified Hospice	0											
100.07 CRNA Expenses (To 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 CLARA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1326119967		8
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>MEMORANDUM ADJUSTMENT</u>												
1							The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1326119967		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics 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	73,494	521	74,015			

Provider Name							Fiscal Period				Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008				1326119967		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted			
Adj. No.	Audit Report	Cost Report											
		Work Sheet	Part	Title	Line	Col.							
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT													
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	306	268	574			
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	5	9	14			
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	83	23	106			
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	264	194	458			
4	4A	Not Reported					Medi-Cal Administrative Days	0	1	1			
	4A	Not Reported					Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26			
	4A	Not Reported					Medi-Cal Administrative Days - Billed Late	0	6	6			
	4A	Not Reported					Medi-Cal Administrative Day Rate - Billed Late	\$0.00	\$263.45	\$263.45			
	4B	Not Reported					Medi-Cal Administrative Days - Billed Late	0	3	3			
	4B	Not Reported					Medi-Cal Administrative Day Rate - Billed Late	\$0.00	\$175.63	\$175.63			
5	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	6,265	(6,162)	103			
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	4,553	(4,517)	36			
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	186	(180)	6			
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	6,536	(6,479)	57			
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	3,867	(3,448)	419			
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	336	(332)	4			
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	5,253	3,969	9,222			
	6	D-4		XIX	44.03	2	Medi-Cal Ancillary Units - Catheterization Laboratory	0	16	16			
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	5,884	(5,371)	513			
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	762	(579)	183			
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	2,081	(1,826)	255			
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	639	469	1,108			
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	639	469	1,108			
	6	D-4		XIX	57.00	2	Medi-Cal Ancillary Units - Renal Dialysis	0	1	1			
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	56	(4)	52			
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	37,057	(23,974)	13,083			
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$5,948,656	\$465,036	\$6,413,692			
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	37,057	(23,974)	13,083			

-Continued on next page-

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1326119967		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
-Continued from previous page-												
7	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments		\$2,215,647	\$952,421	\$3,168,068	
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2008 through December 31, 2008 Payment Period: January 1, 2008 through January 26, 2010 Report Date: January 26, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1326119967		8
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<u>ADJUSTMENT TO OTHER MATTERS</u>												
8	3	Not Reported					Routine Services - Late Billing Penalty To adjust for late billing penalties applicable to routine services. 42 CFR 413.20 and 413.24 W&I Code, Section 14115 CCR, Title 22, Section 51458.1 CMS Pub. 15-1, Sections 2304 and 2408			\$0	\$146,489	\$146,489