

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**KAISER FOUNDATION HOSPITAL – SANTA CLARA
SANTA CLARA, CALIFORNIA
NPI NUMBER: 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: George Kaczmarek
Auditor: Edmund Yee**



State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

March 15, 2013

RoseMary Lee
Finance Director, Hospital Reimbursement
National Medicare Finance
Kaiser Foundation Health Plan, Inc. & Hospital
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

In the Matter of:

PROVIDER: KAISER FOUNDATION HOSPITAL – SANTA CLARA
NATIONAL PROVIDER IDENTIFIER (NPI) 1326119967
FISCAL PERIOD ENDED DECEMBER 31, 2008
CASE NUMBER NF12-1210-1205B-CM

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on November 28, 2012, from the informal hearing, the following revisions are made to the Medi-Cal audit report dated April 25, 2012.

SUMMARY OF REVISION

| | | |
|---|----|-----------------|
| <u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u> | | |
| Audited Amount Due State | \$ | 938,373 |
| Revision | | <u>(17,254)</u> |
| Revised Amount Due State | \$ | <u>921,119</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 due the State or 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.

If you have any questions in regarding this report, you may 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, 2008

| | SETTLEMENT | COST |
|--|--------------|---------|
| 1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1326119967 Audited | \$ (938,373) | |
| Net Change | \$ 17,254 | |
| Revised Amount Due Provider (State) | \$ (921,119) | |
| 2. Subprovider I (SCHEDULE 1-1) Provider NPI: Audited | \$ 0 | |
| Net Change | \$ 0 | |
| Revised Amount Due Provider (State) | \$ 0 | |
| 3. Subprovider II (SCHEDULE 1-2) Provider NPI: Audited | \$ 0 | |
| Net Change | \$ 0 | |
| Revised Amount Due Provider (State) | \$ 0 | |
| 4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: Audited | | \$ 0 |
| Net Change | | \$ 0 |
| Revised Cost | | \$ 0 |
| Revised Amount Due Provider (State) | \$ 0 | |
| 5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: 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 NPI: 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 NPI: 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) | \$ (921,119) | |
| 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: | 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 NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 14. County Medical Services Program (CMSP SCH 1) Provider NPI: | Audited | \$ 0 | |
| | Net Change | \$ 0 | |
| | Revised Amount Due Provider (State) | \$ 0 | |
| | | | |
| 15. Transitional Care (TC SCH 1) Provider NPI: | 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) | | \$ (921,119) | |

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

| | AUDITED | REVISED |
|---|--------------------------|----------------|
| 1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3) | \$ 3,269,920 | \$ 3,286,779 |
| 2. Excess Reasonable Cost Over Charges (Schedule 2) | \$ 0 | \$ 0 |
| 3. Medi-Cal Inpatient Hospital Based Physician Services | \$ 0 | N/A |
| 4. \$ | \$ 0 | 0 |
| 5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4) | \$ 3,269,920 | \$ 3,286,779 |
| 6. Interim Payments (Rev) | \$ (3,168,068) | \$ (3,168,068) |
| 7. Balance Due Provider (State) | \$ 101,852 | \$ 118,711 |
| 8. Duplicate Payments (Rev) | \$ 0 | \$ 0 |
| 9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A) | \$ (1,040,225) | \$ (1,039,830) |
| 10. \$ | 0 | 0 |
| 11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State) | \$ (938,373) | \$ (921,119) |
| | (To Summary of Findings) | |

COMPUTATION OF REVISED MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
REVISED 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>179,389</u> |
| 2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2) | <u>860,441</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>1,039,830</u></u> (To Schedule 1, Ln 9) |

COMPUTATION OF REVISED 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>3,286,779</u> |
| 2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31 and Schedule 4B, Line 28) | <u>1,932</u> |
| 3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2) | \$ <u><u>3,284,847</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>4,733.21</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>1,793,887</u> |
| 8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%) | \$ <u><u>179,389</u></u> (To Schedule A, Ln 1) |

**COMPUTATION OF REVISED 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>3,286,779</u> |
| 2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31 and Schedule 4B, Line 28) | <u>1,932</u> |
| 3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2) | \$ <u><u>3,284,847</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>4,733.21</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>1,334,765</u></u> |
| 8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%) | \$ <u><u>1,201,289</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) (Rev 4) | <u>282</u> |
| 11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10) | \$ <u><u>474,324</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>860,441</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

| | AUDITED | REVISED |
|--|---------------------|---------------------|
| REASONABLE COST OF MEDI-CAL INPATIENT SERVICES | | |
| 1. Cost of Covered Services (Schedule 3) | \$ <u>3,269,920</u> | \$ <u>3,286,779</u> |
| CHARGES FOR MEDI-CAL INPATIENT SERVICES | | |
| 2. Inpatient Routine Service Charges (Rev) | \$ <u>6,413,692</u> | \$ <u>6,413,692</u> |
| 3. Inpatient Ancillary Service Charges (Rev) | <u>13,083</u> | <u>13,083</u> |
| 4. Total Charges - Medi-Cal Inpatient Services | <u>6,426,775</u> | <u>6,426,775</u> |
| 5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) * | \$ <u>3,156,855</u> | \$ <u>3,139,996</u> |
| 6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4) | \$ <u>0</u> | \$ <u>0</u> |
| | (To Schedule 1) | |

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

| | AUDITED | REVISED |
|---|---------------------|---------------------------------|
| 1. Medi-Cal Inpatient Ancillary Services (Schedule 5) | \$ 284,424 | \$ 284,299 |
| 2. Medi-Cal Inpatient Routine Services (Schedule 4) | \$ 3,131,985 | \$ 3,149,679 |
| 3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch) | \$ 0 | \$ 0 |
| 4. Routine Services - Late Billing Penalty (Rev 3) | \$ (146,489) | \$ (147,199) |
| 5. \$ \$ | 0 | 0 |
| 6. SUBTOTAL (Sum of Lines 1 through 5) | \$ 3,269,920 | \$ 3,286,779 |
| 7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7) | \$ (See Schedule 1) | \$ 0 |
| 8. SUBTOTAL | \$ 3,269,920 | \$ 3,286,779 (To Schedule 2) |
| 9. Coinsurance (Rev) | \$ 0 | \$ 0 |
| 10. Patient and Third Party Liability (Rev) | \$ 0 | \$ 0 |
| 11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients | \$ 3,269,920 | \$ 3,286,779 (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

| | AUDITED | REVISED |
|---|---------|---------|
| INPATIENT DAYS | | |
| 1. Total Inpatient Days (include private & swing-bed) (Rev 2) | 74,015 | 72,213 |
| 2. Inpatient Days (include private, exclude swing-bed) | 74,015 | 72,213 |
| 3. Private Room Days (exclude swing-bed private room) (Rev) | 0 | 0 |
| 4. Semi-Private Room Days (exclude swing-bed) (Rev 2) | 74,015 | 72,213 |
| 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) | 574 | 574 |

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) | \$ 156,123,234 | \$ 155,839,838 |
| 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 | \$ 155,839,838 |

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 | \$ 155,839,838 |

PROGRAM INPATIENT OPERATING COST

| | | |
|---|--------------|--------------|
| 38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2) | \$ 2,109.35 | \$ 2,158.06 |
| 39. Program General Inpatient Routine Service Cost (L 9 x L 38) | \$ 1,210,767 | \$ 1,238,726 |
| 40. Cost Applicable to Medi-Cal (Sch 4A) | \$ 1,920,691 | \$ 1,910,953 |
| 41. Cost Applicable to Medi-Cal (Sch 4B) | \$ 527 | \$ 0 |
| 42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41) | \$ 3,131,985 | \$ 3,149,679 |

(To Schedule 3)

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

| | AUDITED | REVISED |
|--|---------------|---------------|
| SPECIAL CARE AND/OR NURSERY UNITS | | |
| NURSERY | | |
| 1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27) | \$ 9,573,583 | \$ 9,556,205 |
| 2. Total Inpatient Days (Rev 2) | 7,054 | 7,491 |
| 3. Average Per Diem Cost | \$ 1,357.19 | \$ 1,275.69 |
| 4. Medi-Cal Inpatient Days (Rev) | 14 | 14 |
| 5. Cost Applicable to Medi-Cal | \$ 19,001 | \$ 17,860 |
| INTENSIVE CARE UNIT | | |
| 6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27) | \$ 35,525,347 | \$ 35,460,861 |
| 7. Total Inpatient Days (Rev 2) | 7,601 | 7,681 |
| 8. Average Per Diem Cost | \$ 4,673.77 | \$ 4,616.70 |
| 9. Medi-Cal Inpatient Days (Rev) | 106 | 106 |
| 10. Cost Applicable to Medi-Cal | \$ 495,420 | \$ 489,370 |
| CORONARY CARE UNIT | | |
| 11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27) | \$ 19,022,968 | \$ 18,988,437 |
| 12. Total Inpatient Days (Rev) | 6,204 | 6,204 |
| 13. Average Per Diem Cost | \$ 3,066.24 | \$ 3,060.68 |
| 14. Medi-Cal Inpatient Days (Rev) | 458 | 458 |
| 15. Cost Applicable to Medi-Cal | \$ 1,404,338 | \$ 1,401,791 |
| NEONATAL INTENSIVE CARE UNIT | | |
| 16. Total Inpatient Routine Cost (Sch 8, Line 28, 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 |
| 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) | \$ 351.26 | \$ 351.26 |
| 27. Medi-Cal Inpatient Days (Rev) | 1 | 1 |
| 28. Cost Applicable to Medi-Cal | \$ 351 | \$ 351 |
| ADMINISTRATIVE DAYS | | |
| 29. Per Diem Rate (Rev) | \$ 263.45 | \$ 263.45 |
| 30. Medi-Cal Inpatient Days (Rev) | 6 | 6 |
| 31. Cost Applicable to Medi-Cal | \$ 1,581 | \$ 1,581 |
| 32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31) | \$ 1,920,691 | \$ 1,910,953 |

(To Schedule 4)

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

| 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) | \$ 0.00 | \$ 0.00 |
| 27. Total Inpatient Days (Rev) | 0 | 0 |
| 28. Average Per Diem Cost | \$ 0 | \$ 0 |
| 29. Medi-Cal Inpatient Days (Rev) | \$ 527 | \$ 0 |
| 30. Cost Applicable to Medi-Cal | \$ 527 | \$ 0 |
| 31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30) | \$ 527 | \$ 0 |

(To Schedule 4)

ADJUSTMENTS TO MEDI-CAL UNITS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1326119967

| ANCILLARY UNITS | | AUDITED | REVISIONS (Rev) | REVISED |
|--------------------------------|--------------------------------------|---------|---------------------|---------|
| 37.00 | Operating Room | 103 | 0 | 103 |
| 38.00 | Recovery Room | 36 | 0 | 36 |
| 39.00 | Delivery Room and Labor Room | 6 | 0 | 6 |
| 40.00 | Anesthesiology | 57 | 0 | 57 |
| 41.00 | Radiology - Diagnostic | 419 | 0 | 419 |
| 41.01 | MRI | 0 | | 0 |
| 41.02 | CT Scan | 0 | | 0 |
| 43.00 | Radioisotope | 4 | 0 | 4 |
| 44.01 | Laboratory - Clinical | 9,222 | 0 | 9,222 |
| 44.02 | Lab - Path & Cyto | 0 | | 0 |
| 44.03 | Catheterization Laboratory | 16 | 0 | 16 |
| 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 | 513 | 0 | 513 |
| 50.00 | Physical Therapy | 183 | 0 | 183 |
| 51.00 | Occupational Therapy | 0 | | 0 |
| 52.00 | Speech Pathology | 0 | | 0 |
| 53.00 | Electrocardiology | 255 | 0 | 255 |
| 54.00 | Electroencephalography | 0 | | 0 |
| 55.00 | Medical Supplies Charged to Patients | 1,108 | 0 | 1,108 |
| 56.00 | Drugs Charged to Patients | 1,108 | 0 | 1,108 |
| 57.00 | Renal Dialysis | 1 | 0 | 1 |
| 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 | 52 | 0 | 52 |
| 62.00 | Observation Beds | 0 | | 0 |
| 71.00 | Home Health Agency | 0 | | 0 |
| 90.00 | Other Capital Related costs | 0 | | 0 |
| 93.00 | Hospice | 0 | | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL MEDI-CAL ANCILLARY UNITS | | 13,083 | 0 | 13,083 |

(To Schedule 5)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

| 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 | ADMINISTRATIVE & GENERAL 6.00 |
|---|-----------------|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|--------------------|-------------------------------|
| ANCILLARY COST CENTERS | | | | | | | | | | | | |
| 37.00 Operating Room | 0 | 2,531,555 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,133,463 | 9,258,349 |
| 38.00 Recovery Room | 0 | 477,505 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,842,084 | 886,327 |
| 39.00 Delivery Room and Labor Room | 0 | 1,195,514 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 12,532,444 | 2,891,097 |
| 40.00 Anesthesiology | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,342,142 | 0 |
| 41.00 Radiology - Diagnostic | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 33,160,555 | 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 | 5,527,000 | 0 |
| 44.01 Laboratory - Clinical | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 34,785,352 | 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 | 6,999,911 | 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 | 0 | 962,217 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,532,723 | 1,737,717 |
| 50.00 Physical Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,398,421 | 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 | 582,912 | 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 | 2,729,342 | 629,629 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 837,643 | 193,236 |
| 57.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,264,817 | 291,780 |
| 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 | 28,355,299 | 0 |
| 62.00 Observation Beds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 71.00 Home Health Agency | 0 | 2,035,441 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,183,599 | 4,194,756 |
| 90.00 Other Capital Related costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 93.00 Hospice | 0 | 972,148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,529,874 | 1,967,748 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 Gift, Flower, Coffee Shop and Canteen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 531,136 | 122,527 |
| 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 | 52,485 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 389,540 | 89,862 |
| 100.02 Residents - MD (To HMO) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.03 Vacant Unassigned | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 791,033 | 182,482 |
| 100.04 Home Ventilator Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 366,868 | 84,632 |
| 100.05 Home IV Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 175,970 | 40,594 |
| 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 | 230,919 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,013,409 | 233,782 |
| 100.09 NRCC O/P Meals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | <u>0</u> | <u>34,747,402</u> | <u>0</u> | <u>477,239,297</u> | <u>67,122,359</u> |

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 | 89,275 | 172,784 | 208,550 | 2,720,575 | 0 | 104,398 | 0 | 0 | 2,904,757 | 0 | 0 | 0 |
| 38.00 Recovery Room | 0 | 0 | 8,307 | 363,898 | 0 | 19,691 | 0 | 740,866 | 392,535 | 0 | 0 | 0 |
| 39.00 Delivery Room and Labor Room | 258,280 | 499,874 | 171,309 | 866,425 | 0 | 49,302 | 0 | 648,258 | 2,873,354 | 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 | 18,501 | 35,808 | 0 | 40,433 | 0 | 39,679 | 0 | 0 | 549,548 | 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 | 26,244 | 50,792 | 138 | 47,653 | 0 | 83,936 | 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 | 24,129 | 46,699 | 0 | 34,657 | 0 | 40,091 | 0 | 0 | 0 | 0 | 0 | 0 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | | |
| 96.00 Gift, Flower, Coffee Shop and Canteen | 10,443 | 20,210 | 0 | 1,444 | 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 | 2,165 | 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 | 107,418 | 207,897 | 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 | 9,523 | 0 | 0 | 0 | 0 | 0 | 0 |
| 100.09 NRCC O/P Meals | 0 | 0 | 0 | 0 | 144,821 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL | 2,850,838 | 5,517,505 | 1,672,692 | 9,467,139 | 4,999,856 | 1,195,138 | 0 | 13,358,737 | 10,190,201 | 25,590,702 | 7,378,456 | 3,214,533 |

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

| TRIAL BALANCE EXPENSES | ALLOC COST 19.00 | ALLOC COST 19.01 | ALLOC COST 19.03 | NON-PHYSICIAN ANESTH 21.00 | NURSING SCHOOL 21.01 | INT & RES SALARY & FRINGES 22.00 | INT & RES PROGRAM 23.00 | PARAMED EDUCAT 24.00 | SUBTOTAL 25.00 | POST | TOTAL COST 27.00 |
|---|------------------|------------------|------------------|----------------------------|----------------------|----------------------------------|-------------------------|----------------------|--------------------|----------------------------|--------------------|
| | | | | | | | | | | STEP-DOWN ADJUSTMENT 26.00 | |
| ANCILLARY COST CENTERS | | | | | | | | | | | |
| 37.00 Operating Room | 0 | 0 | 0 | 0 | 0 | 818,658 | 286,905 | 0 | 56,697,714 | (1,107,574) | 55,590,140 |
| 38.00 Recovery Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 6,253,709 | | 6,253,709 |
| 39.00 Delivery Room and Labor Room | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,790,342 | | 20,790,342 |
| 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 | 9,954,409 | | 9,954,409 |
| 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 | 3,358,971 | | 3,358,971 |
| 56.00 Drugs Charged to Patients | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,030,879 | | 1,030,879 |
| 57.00 Renal Dialysis | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,556,597 | | 1,556,597 |
| 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 | 624,732 | 218,942 | 0 | 29,198,973 | (845,208) | 28,353,765 |
| 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 | 22,587,118 | | 22,587,118 |
| 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 | 10,643,198 | | 10,643,198 |
| NONREIMBURSABLE COST CENTERS | | | | | | | | | | | |
| 96.00 Gift, Flower, Coffee Shop and Canteen | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 685,760 | | 685,760 |
| 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 | 481,567 | | 481,567 |
| 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 | 1,288,831 | | 1,288,831 |
| 100.04 Home Ventilator Care | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 451,500 | | 451,500 |
| 100.05 Home IV Therapy | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 216,564 | | 216,564 |
| 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 | 1,256,713 | | 1,256,713 |
| 100.09 NRCC O/P Meals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 144,821 | | 144,821 |
| TOTAL | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>5,303,897</u> | <u>1,858,792</u> | <u>0</u> | <u>477,239,301</u> | <u>(7,175,714)</u> | <u>470,063,587</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, 2008

| | EMP BENE (HOURS PAID) | STAT 6.01 | STAT 6.02 | STAT 6.03 | STAT 6.04 | STAT 6.05 | STAT 6.06 | STAT 6.07 | STAT 6.08 | ADM & GEN (ACCUM COST) | MAINT & REPAIRS (SQ FT) 7.00 |
|-------------------------------------|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------------------------|---------------------------------------|
| 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 | 67,122,358 | 2,850,838 |
| UNIT COST MULTIPLIER - SCH 8 | 9.077349 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 0.230688 | 5.973994 |

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SANTA CLARA

DECEMBER 31, 2008

| | OPER PLANT (SQ FT) 8.00 | LAUNDRY & LINEN (LB LNDRY) 9.00 | HOUSE- KEEPING (TIME SPENT) 10.00 | DIETARY (MEALS SERVED) 11.00 | CAFETERIA (FTE'S) 12.00 | MAINT OF PERSONNEL (# HOUSED) 13.00 | NURSING ADMIN (TIME SPENT) 14.00 | CENT SERV & SUPPLY (TIME SPENT) 15.00 | PHARMACY (COSTS REQUIS) 16.00 | MED REC (PATIENT DAYS) 17.00 | SOC SERV (PATIENT DAYS) 18.00 | STAT 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 | 0 | 1,154 | 649 | 10,000 | 91,691 | 91,691 | 0 |
| | COST TO BE ALLOCATED | 5,517,505 | 1,672,693 | 9,467,136 | 4,999,856 | 1,195,139 | 13,358,737 | 10,190,198 | 25,590,702 | 7,378,454 | 3,214,531 | 0 |
| | UNIT COST MULTIPLIER - SCH 8 | 11.562055 | 8.104681 | 1444.041440 | 24.587561 | 0.000000 | 11576.028614 | 15701.382903 | 2559.070246 | 80.470860 | 35.058300 | 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:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SANTA CLARA

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 | Operating Room | | | | 24,586 | 24,586 | |
| 38.00 | Recovery Room | | | | | | |
| 39.00 | Delivery Room and Labor Room | | | | | | |
| 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 | | | | | | |
| 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 | | | | 18,762 | 18,762 | |
| 62.00 | Observation Beds | | | | | | |
| 71.00 | Home Health Agency | | | | | | |
| 90.00 | Other Capital Related costs | | | | | | |
| 93.00 | Hospice | | | | | | |
| NONREIMBURSABLE COST CENTERS | | | | | | | |
| 96.00 | Gift, Flower, Coffee Shop and Canteen | | | | | | |
| 97.00 | Research | | | | | | |
| 98.00 | Physicians' Private Office | | | | | | |
| 99.00 | Nonpaid Workers | | | | | | |
| 100.00 | Non-Certified Home Health | | | | | | |
| 100.01 | FAMCAMP | | | | | | |
| 100.02 | Residents - MD (To HMO) | | | | | | |
| 100.03 | Vacant Unassigned | | | | | | |
| 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 | | | | | | |
| 100.09 | NRCC O/P Meals | | | | | | |
| TOTAL | 0 | 0 | 0 | 0 | 159,287 | 159,287 | 0 |
| COST TO BE ALLOCATED | 0 | 0 | 0 | 0 | 5,303,897 | 1,858,792 | 0 |
| UNIT COST MULTIPLIER - SCH 8 | 0.000000 | 0.000000 | 0.000000 | 0.000000 | 33.297736 | 11.669449 | 0.000000 |

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2008

| | | 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 | 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 | 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 | 34,708,996 | 0 | 34,708,996 |
| 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 | 63,771,115 | (651,185) | 63,119,930 |
| 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 | 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 | 0 |
| 19.01 | Other KFH Costs | 0 | 0 | 0 |
| 19.03 | | 0 | 0 | 0 |
| 21.00 | Nursing School | 0 | 0 | 0 |
| 21.01 | Clinical Pastoral Education | 0 | 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 | 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 | 0 |
| 28.00 | Neonatal Intensive Care Unit | 0 | 0 | 0 |
| 29.00 | Surgical Intensive Care | 0 | 0 | 0 |
| 30.00 | Intensive Care Nursery | 8,816,850 | 0 | 8,816,850 |
| 30.01 | Intermediate Care Nursery | 0 | 0 | 0 |
| 32.00 | | 0 | 0 | 0 |
| 33.00 | Nursery | 4,801,497 | 0 | 4,801,497 |
| 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, 2008

| | | AUDITED | REVISIONS (From Sch 10A) | REVISED |
|--------|---------------------------------------|-----------------------|-----------------------------|-----------------------|
| | 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 | 0 |
| 41.02 | CT Scan | 0 | 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 | 0 |
| 44.03 | Catheterization Laboratory | 6,989,128 | 0 | 6,989,128 |
| 46.00 | Whole Blood | 0 | 0 | 0 |
| 47.00 | Blood Storing, Processing and Trans | 0 | 0 | 0 |
| 48.00 | Intravenous Therapy | 0 | 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 | 0 |
| 52.00 | Speech Pathology | 0 | 0 | 0 |
| 53.00 | Electrocardiology | 582,912 | 0 | 582,912 |
| 54.00 | Electroencephalography | 0 | 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 | 0 |
| 58.02 | Infusion Service | 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 | Gastro-Intestinal Services | 0 | 0 | 0 |
| 60.02 | Out-Patient Psychiatry | 0 | 0 | 0 |
| 60.03 | Clinic-USF/OCC Med Clinic | 0 | 0 | 0 |
| 60.04 | Pros Clinic | 0 | 0 | 0 |
| 61.00 | Emergency | 28,355,299 | 0 | 28,355,299 |
| 62.00 | Observation Beds | 0 | 0 | 0 |
| 71.00 | Home Health Agency | 15,946,976 | 0 | 15,946,976 |
| 90.00 | Other Capital Related costs | 0 | 0 | 0 |
| 93.00 | Hospice | 7,376,675 | 0 | 7,376,675 |
| | SUBTOTAL | \$ 475,778,492 | \$ (651,185) | \$ 475,127,307 |
| | NONREIMBURSABLE COST CENTERS | | | |
| 96.00 | Gift, Flower, Coffee Shop and Canteen | 449,608 | 0 | 449,608 |
| 97.00 | Research | 0 | 0 | 0 |
| 98.00 | Physicians' Private Office | 0 | 0 | 0 |
| 99.00 | Nonpaid Workers | 0 | 0 | 0 |
| 100.00 | Non-Certified Home Health | 0 | 0 | 0 |
| 100.01 | FAMCAMP | 337,055 | 0 | 337,055 |
| 100.02 | Residents - MD (To HMO) | 0 | 0 | 0 |
| 100.03 | Vacant Unassigned | 0 | 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 | 0 |
| 100.07 | CRNA Expenses (To HMO) | 0 | 0 | 0 |
| 100.08 | I and R Non-MD | 782,490 | 0 | 782,490 |
| 100.09 | NRCC O/P Meals | 0 | 0 | 0 |
| 100.99 | SUBTOTAL | \$ 2,111,991 | \$ 0 | \$ 2,111,991 |
| 101 | TOTAL | \$ 477,890,483 | \$ (651,185) | \$ 477,239,298 |

(To Schedule 8)

| Provider Name | | | | | | | Fiscal Period | | Provider NPI | | Revisions |
|--|--------------|-------------|------|-------|------|------|--|--------------|---------------------|--------------|-----------|
| KAISER FOUNDATION HOSPITAL - SANTA CLARA | | | | | | | JANUARY 1, 2008 THROUGH DECEMBER 31, 2008 | | 1326119967 | | 4 |
| Report References | | | | | | | | | | | |
| Rev. No. | Audit Report | Cost Report | | | | | Explanation of Revisions | As Audited | Increase (Decrease) | As Revised | |
| | | Work Sheet | Part | Title | Line | Col. | | | | | |
| <u>REVISION TO AUDITED COSTS</u> | | | | | | | | | | | |
| 1 | 10A | A | | | 6.00 | 7 | Administrative and General To eliminate unallowable costs in accordance with the Report of Findings, dated November 28, 2012, Case Number NF12-1210-1205B-CM, Issue Number 3. Issue Number 3 is not related to any of Audits' adjustments to audited costs. | \$63,771,115 | (\$651,185) | \$63,119,930 | |

| Provider Name | | | | | | | Fiscal Period | | | Provider NPI | | Revisions |
|---|--------------|-------------|------|------------|------|-----------------------|---|------------|---------------------|--------------|--|-----------|
| KAISER FOUNDATION HOSPITAL - SANTA CLARA | | | | | | | JANUARY 1, 2008 THROUGH DECEMBER 31, 2008 | | | 1326119967 | | 4 |
| Report References | | | | | | | Explanation of Revisions | As Audited | Increase (Decrease) | As Revised | | |
| Rev. No. | Audit Report | Cost Report | | | | | | | | | | |
| | | Work Sheet | Part | Title | Line | Col. | | | | | | |
| <u>REVISION TO AUDITED PATIENT DAYS</u> | | | | | | | | | | | | |
| 2 | 4 | D-1 | I | 1.00, 4.00 | 1 | Adults and Pediatrics | 74,015 | (1,802) | 72,213 | | | |
| | 4A | D-1 | II | 2.00 | 2 | Nursery | 7,054 | 437 | 7,491 | | | |
| | 4A | D-1 | II | 7.00 | 2 | Intensive Care Unit | 7,601 | 80 | 7,681 | | | |
| To revise total patient days in accordance with the Report of Findings, dated November 28, 2012, Case Number NF12-1210-1205B-CM, Issue Number 1, Audit Adjustment Number 2. | | | | | | | | | | | | |

| Provider Name | | | Fiscal Period | | | | Provider NPI | | Revisions |
|--|--------------|--------------|---|--|--|--|--------------|---------------------|------------|
| KAISER FOUNDATION HOSPITAL - SANTA CLARA | | | JANUARY 1, 2008 THROUGH DECEMBER 31, 2008 | | | | 1326119967 | | 4 |
| Report References | | | Explanation of Revisions | | | | As Audited | Increase (Decrease) | As Revised |
| Rev. No. | Audit Report | Work Sheet | | | | | | | |
| REVISIONS TO OTHER MATTERS | | | | | | | | | |
| 3 | 3 | Not Reported | Routine Services - Late Billing Penalty To revise late billing penalty in accordance with the Report of Findings, dated November 28, 2012, Case Number NF12-1210-1205B-CM, Issue Number 2, Audit Adjustment Number 8. | | | | \$146,489 | \$710 | \$147,199 |
| 4 | A-2 | N/A | Audited Medi-Cal Days of Service From 10/01/08 - 12/31/08 To revise Medi-Cal days of service from 10/01/08 - 12/31/08 in accordance with the Report of Findings, dated November 28, 2012, NF12-1210-1205B-CM, Issue Number 5, Audit Report Schedule A-2. | | | | 277 | 5 | 282 |