REPORT
ON THE
COST REPORT REVIEW

KAISER FOUNDATION HOSPITALS—SAN DIEGO
SAN DIEGO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1013062769

FISCAL PERIOD ENDED
DECEMBER 31, 2009

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Michelle L. Moreno

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

July 5, 2012

Administrator
Kaiser Foundation Hospitals—San Diego
4647 Zion Avenue
San Diego, CA 92120

KAISER FOUNDATION HOSPITALS—SAN DIEGO
NATIONAL PROVIDER IDENTIFIER (NPI) 1013062769
FISCAL PERIOD ENDED DECEMBER 31, 2009

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of $690,357 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings

2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)

3. Audit Adjustments Schedule

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

Financial Audits Branch/Audits Section—San Diego
7575 Metropolitan Drive, Suite 102, San Diego, CA 92108-4421
(619) 688-3200/(619) 688-3218 fax
Internet Address: www.dhcs.ca.gov

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:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
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
PO Box 997413
Sacramento, CA 95899

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
(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—San Diego at (619) 688-3200.

Originally Signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

cc: Jane C. Moore, Manager
Medicare Reimbursement
National Medicare Finance
393 East Walnut Street
Pasadena, CA 91188

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1.	**Medi-Cal Noncontract Settlement (SCHEDULE 1)**		
	NPI: 1013062769		
	Reported	$ 737,226	
	Net Change	$ (1,427,583)	
	Audited Amount Due Provider (State)	$ (690,357)	
2.	**Subprovider I (SCHEDULE 1-1)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
3.	**Subprovider II (SCHEDULE 1-2)**		
	NPI:		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
4.	**Medi-Cal Contract Cost (CONTRACT SCH 1)**		
	NPI:		
	Reported		$ 0
	Net Change		$ 0
	Audited Cost		$ 0
	Audited Amount Due Provider (State)	$ 0	
5.	**Distinct Part Nursing Facility (DPNF SCH 1)**		
	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)**		
	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)**		
	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)**	$ (690,357)	
9.	**Total Medi-Cal Cost**		$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10.	**Subacute (SUBACUTE SCH 1-1)**		
	Provider No.		
	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 No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
12.	**Rural Health Clinic (RHC 95-210 SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
13.	**Rural Health Clinic (RHC 95-210 SCH 1-1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
14.	**County Medical Services Program (CMSP SCH 1)**		
	Provider No.		
	Reported	$ 0	
	Net Change	$ 0	
	Audited Amount Due Provider (State)	$ 0	
15.	**Transitional Care (TC SCH 1)**		
	Provider No.		
	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)**	$ (690,357)	

STATE OF CALIFORNIA

SCHEDULE 1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1013062769

		REPORTED	AUDITED
1.	Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	$ 2,221,606	$ 1,486,015
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)	$ 2,221,606	$ 1,486,015
6.	Interim Payments (Adj 7)	$ (1,484,380)	$ (1,987,530)
7.	Balance Due Provider (State)	$ 737,226	$ (501,515)
8.	Late-Billing Reductions (Adjs 9,10)	$ 0	$ (39,684)
9.	AB 5 and AB 1183 Reductions (Adj 1)	$ 0	$ (149,158)
10.		$ 0	$ 0
11.	TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	$ 737,226	$ (690,357)
		(To Summary of Findings)	

STATE OF CALIFORNIA

SCHEDULE A
PROGRAM: NONCONTRACT

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

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
December 31, 2009

Provider No.
1013062769

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	$ 0
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	25,911
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	123,247
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	0
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	0
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	0
7.	Total Noncontract AB 5 AND AB 1183 Reductions	$ 149,158

(To Schedule 1, Line 9)

STATE OF CALIFORNIA

SCHEDULE A-1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
December 31, 2009

Provider No.
1013062769

Audited Medi-Cal Cost Per Day

1.	Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	$
2.	Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	
3.	Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	
4.	Total Medi-Cal Cost of Covered Services Subject to Reductions(Line 1 - Lines 2 and 3)	$ 0
5.	Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days	
6.	Audited Medi-Cal Cost Per Day (Line 4 / Line 5	$ 0.00

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7.	Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days	
8.	Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	$ 0
9.	AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%	$ 0

(To Schedule A, Line 1)

STATE OF CALIFORNIA

SCHEDULE A-1
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
December 31, 2009

Provider No.
1013062769

Audited Medi-Cal Cost Per Day

1.	Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	$
2.	Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	
3.	Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	
4.	Total Medi-Cal Cost of Covered Services Subject to Reductions(Line 1 - Lines 2 and 3)	$ 0
5.	Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days	
6.	Audited Medi-Cal Cost Per Day (Line 4 / Line 5	$ 0.00

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7.	Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days	
8.	Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	$ 0
9.	AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%	$ 0

(To Schedule A, Line 1)

STATE OF CALIFORNIA

SCHEDULE 2
PROGRAM: NONCONTRACT

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

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1013062769

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	$ 2,230,036	$ 1,505,759
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	$ 4,948,529	$ 4,179,969
3. Inpatient Ancillary Service Charges (Adj 5)	$ 56,547	$ 0
4. Total Charges - Medi-Cal Inpatient Services	$ 5,005,076	$ 4,179,969
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	$ 2,775,040	$ 2,674,210
6. 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.

STATE OF CALIFORNIA

SCHEDULE 3
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1013062769

		REPORTED	AUDITED
1.	Medi-Cal Inpatient Ancillary Services (Schedule 5)	$ 1,120,533	$ 0
2.	Medi-Cal Inpatient Routine Services (Schedule 4)	$ 1,109,503	$ 1,505,759
3.	Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	$ 0	$ 0
4.		$ 0	$ 0
5.		$ 0	$ 0
6.	SUBTOTAL (Sum of Lines 1 through 5)	$ 2,230,036	$ 1,505,759
7.	Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	$ (See Schedule 1)	$ 0
8.	SUBTOTAL	$ 2,230,036	$ 1,505,759
		(To Schedule 2)	
9.	Medi-Cal Coinsurance (Adj 6)	$ (8,430)	$ (10,536)
10.	Medi-Cal Deductibles (Adj 6)	$ 0	$ (9,208)
11.	Net Cost of Covered Services Rendered to Medi-Cal Inpatients	$ 2,221,606	$ 1,486,015
		(To Schedule 1)	

STATE OF CALIFORNIA

SCHEDULE 4
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1013062769

GENERAL SERVICE UNIT NET OF SWING-BED COSTS	REPORTED	AUDITED
INPATIENT DAYS		
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	106,268	102,516
2. Inpatient Days (include private, exclude swing-bed)	106,268	102,516
3. Private Room Days (exclude swing-bed private room) (Adj 2)	106,268	102,516
4. Semi-Private Room Days (exclude swing-bed) (Adj)	0	0
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 4)	569	722
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 27)	$ 114,444,069	$ 114,444,111
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)	$ 114,444,069	$ 114,444,111
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)	$ 114,444,069	$ 114,444,111
PROGRAM INPATIENT OPERATING COST		
38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	$ 1,076.94	$ 1,116.35
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	$ 612,779	$ 806,005
40. Cost Applicable to Medi-Cal (Sch 4A)	$ 496,724	$ 699,754
41. Cost Applicable to Medi-Cal (Sch 4B)	$ 0	$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	$ 1,109,503	$ 1,505,759

(To Schedule 3)

STATE OF CALIFORNIA

SCHEDULE 4A
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1013062769

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	$ 7,739,388	$ 7,739,386
2. Total Inpatient Days (Adj 2)	7,702	7,768
3. Average Per Diem Cost	$ 1,004.85	$ 996.32
4. Medi-Cal Inpatient Days (Adj 4)	450	666
5. Cost Applicable to Medi-Cal	$ 452,183	$ 663,549
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	$ 16,331,836	$ 16,331,832
7. Total Inpatient Days (Adj 2)	3,439	6,740
8. Average Per Diem Cost	$ 4,749.01	$ 2,423.12
9. Medi-Cal Inpatient Days (Adj 4)	9	9
10. Cost Applicable to Medi-Cal	$ 42,741	$ 21,808
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, 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
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	$ 12,095,083	$ 12,095,080
17. Total Inpatient Days (Adj)	6,721	6,721
18. Average Per Diem Cost	$ 1,799.60	$ 1,799.60
19. Medi-Cal Inpatient Days (Adj 4)	1	8
20. Cost Applicable to Medi-Cal	$ 1,800	$ 14,397
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)	$ 0.00	$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	$ 0	$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	$ 0.00	$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	$ 0	$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	$ 496,724	$ 699,754

(To Schedule 4)

STATE OF CALIFORNIA

SCHEDULE 4B
PROGRAM: NONCONTRACT

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
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	SPECIAL CARE UNITS	REPORTED	AUDITED
1.	Total Inpatient Routine Cost (Sch 8, Line ___, Col 27)	$ 0	$ 0
2.	Total Inpatient Days (Adj)	0	0
3.	Average Per Diem Cost	$ 0.00	$ 0.00
4.	Medi-Cal Inpatient Days (Adj)	0	0
5.	Cost Applicable to Medi-Cal	$ 0	$ 0
6.	Total Inpatient Routine Cost (Sch 8, Line ___, Col 27)	$ 0	$ 0
7.	Total Inpatient Days (Adj)	0	0
8.	Average Per Diem Cost	$ 0.00	$ 0.00
9.	Medi-Cal Inpatient Days (Adj)	0	0
10.	Cost Applicable to Medi-Cal	$ 0	$ 0
11.	Total Inpatient Routine Cost (Sch 8, Line ___, Col 27)	$ 0	$ 0
12.	Total Inpatient Days (Adj)	0	0
13.	Average Per Diem Cost	$ 0.00	$ 0.00
14.	Medi-Cal Inpatient Days (Adj)	0	0
15.	Cost Applicable to Medi-Cal	$ 0	$ 0
16.	Total Inpatient Routine Cost (Sch 8, Line ___, Col 27)	$ 0	$ 0
17.	Total Inpatient Days (Adj)	0	0
18.	Average Per Diem Cost	$ 0.00	$ 0.00
19.	Medi-Cal Inpatient Days (Adj)	0	0
20.	Cost Applicable to Medi-Cal	$ 0	$ 0
21.	Total Inpatient Routine Cost (Sch 8, Line ___, Col 27)	$ 0	$ 0
22.	Total Inpatient Days (Adj)	0	0
23.	Average Per Diem Cost	$ 0.00	$ 0.00
24.	Medi-Cal Inpatient Days (Adj)	0	0
25.	Cost Applicable to Medi-Cal	$ 0	$ 0
26.	Total Inpatient Routine Cost (Sch 8, Line ___, Col 27)	$ 0	$ 0
27.	Total Inpatient Days (Adj)	0	0
28.	Average Per Diem Cost	$ 0.00	$ 0.00
29.	Medi-Cal Inpatient Days (Adj)	0	0
30.	Cost Applicable to Medi-Cal	$ 0	$ 0
31.	Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	$ 0	$ 0

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
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		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES (Adj 3)	RATIO COST TO CHARGES	MEDI-CAL CHARGES (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	$ 68,268,465	$ 2,409,816	28.329327	$ 0	$ 0
38.00	Recovery Room	9,288,282	2,223,788	4.176784	0	0
39.00	Delivery Room and Labor Room	18,110,912	2,110	8583.370851	0	0
40.00	Anesthesiology	9,113,991	2,242,655	4.063929	0	0
41.00	Radiology-Diagnostic	37,296,657	4,676,047	7.976108	0	0
41.01		0	0	0.000000	0	0
42.00	Radiology-Therapeutic	0	0	0.000000	0	0
42.01	Nuclear Medicine	6,177,456	239,143	25.831640	0	0
43.00	Radioisotope	0	0	0.000000	0	0
44.00	Laboratory	44,062,139	7,810,859	5.641139	0	0
45.00	PBP Clinical Lab Services	0	0	0.000000	0	0
46.00	Whole Blood and Packed Bed Blood Cells	0	0	0.000000	0	0
47.00	Blood Storing, Processing, and Transfusion	2,340,111	12,043	194.312922	0	0
48.00	Intravenous Therapy	2,481,512	0	0.000000	0	0
49.00	Respiratory Therapy	11,800,407	739,743	15.952036	0	0
50.00	Physical Therapy	2,180,897	146,136	14.923746	0	0
51.00	Occupational Therapy	933,349	32,977	28.303034	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	0	0	0.000000	0	0
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	11,126,504	0	0.000000	0	0
56.00	Drugs Charged to Patients	23,612,759	0	0.000000	0	0
57.00	Renal Dialysis	2,158,014	44,389	48.615954	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00	Acupuncture	0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01		0	0	0.000000	0	0
61.00	Emergency	43,811,516	97,546	449.136982	0	0
62.00	Observation Beds	0	0	0.000000	0	0
70.00	I&R Services - Not Approved Program	0	0	0.000000	0	0
71.00	Home Health Agency	20,341,545	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
93.00	Hospice	8,878,019	0	0.000000	0	0
	TOTAL	$ 321,982,535	$ 20,677,252		$ 0	$ 0

(To Schedule 3)

* From Schedule 8, Column 27

STATE OF CALIFORNIA

SCHEDULE 6
PROGRAM: NONCONTRACT

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

NPI:
1013062769

	ANCILLARY CHARGES	REPORTED	ADJUSTMENTS (Adj 8)	AUDITED
37.00	Operating Room	$ 9,389	$ (9,389)	$ 0
38.00	Recovery Room	10,495	(10,495)	0
39.00	Delivery Room and Labor Room	17	(17)	0
40.00	Anesthesiology	8,790	(8,790)	0
41.00	Radiology-Diagnostic	5,899	(5,899)	0
41.01				0
42.00	Radiology-Therapeutic			0
42.01	Nuclear Medicine	422	(422)	0
43.00	Radioisotope			0
44.00	Laboratory	10,599	(10,599)	0
45.00	PBP Clinical Lab Services			0
46.00	Whole Blood and Packed Bed Blood Cells			0
47.00	Blood Storing, Processing, and Transfusion	100	(100)	0
48.00	Intravenous Therapy	1,029	(1,029)	0
49.00	Respiratory Therapy	6,132	(6,132)	0
50.00	Physical Therapy	1,211	(1,211)	0
51.00	Occupational Therapy	273	(273)	0
52.00	Speech Pathology			0
53.00	Electrocardiology			0
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	1,029	(1,029)	0
56.00	Drugs Charged to Patients	1,029	(1,029)	0
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
59.00	Acupuncture			0
59.01				0
59.02				0
59.03				0
60.00	Clinic			0
60.01				0
61.00	Emergency	133	(133)	0
62.00	Observation Beds			0
70.00	I&R Services - Not Approved Program			0
71.00	Home Health Agency			0
83.00				0
84.00				0
85.00				0
93.00	Hospice			0
TOTAL MEDI-CAL ANCILLARY CHARGES		$ 56,547	$ (56,547)	$ 0

(To Schedule 5)

STATE OF CALIFORNIA

SCHEDULE 7
PROGRAM: NONCONTRACT

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

Provider No:
1E+09

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
40.00	Anesthesiology	$ 0	$ 0	0.000000	$	$ 0
41.00	Radiology - Diagnostic	0	0	0.000000		0
43.00	Radioisotope	0	0	0.000000		0
44.00	Laboratory	0	0	0.000000		0
53.00	Electrocardiology	0	0	0.000000		0
54.00	Electroencephalography	0	0	0.000000		0
61.00	Emergency	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	$ 0	$ 0		$ 0	$ 0

(To Schedule 3)

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	GENERAL SERVICE COST CENTER												
1.00		0											
2.00		0	0										
3.00	New Cap Rel Costs-Building and Fixtures	17,811,208	0	0									
4.00	New Cap Rel Costs-Movable Equipment	8,122,962	0	0	0								
4.01		0	0	0	0	0							
4.02		0	0	0	0	0	0						
4.03		0	0	0	0	0	0	0					
4.04		0	0	0	0	0	0	0	0				
4.05		0	0	0	0	0	0	0	0	0			
4.06		0	0	0	0	0	0	0	0	0	0		
4.07		0	0	0	0	0	0	0	0	0	0	0	
4.08		0	0	0	0	0	0	0	0	0	0	0	0
5.00	Employee Benefits	47,627,654	0	0	0	0	0	0	0	0	0	0	0
6.01		0	0	0	0	0	0	0	0	0	0	0	0
6.02		0	0	0	0	0	0	0	0	0	0	0	0
6.03		0	0	0	0	0	0	0	0	0	0	0	0
6.04		0	0	0	0	0	0	0	0	0	0	0	0
6.05		0	0	0	0	0	0	0	0	0	0	0	0
6.06		0	0	0	0	0	0	0	0	0	0	0	0
6.07		0	0	0	0	0	0	0	0	0	0	0	0
6.08		0	0	0	0	0	0	0	0	0	0	0	0
6.00	Administrative and General	77,505,371	0	0	581,237	1,438,659	0	0	0	0	0	0	0
7.00	Maintenance and Repairs	907,821	0	0	0	263,649	0	0	0	0	0	0	0
8.00	Operation of Plant	17,198,501	0	0	1,801,702	3,042,085	0	0	0	0	0	0	0
9.00	Laundry and Linen Service	323,847	0	0	39,280	0	0	0	0	0	0	0	0
10.00	Housekeeping	8,267,718	0	0	93,592	74,439	0	0	0	0	0	0	0
11.00	Dietary	2,520,077	0	0	287,053	76,170	0	0	0	0	0	0	0
12.00	Cafeteria	369,483	0	0	272,248	21,761	0	0	0	0	0	0	0
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	6,420,347	0	0	101,323	46,211	0	0	0	0	0	0	0
15.00	Central Services and Supply	5,627,619	0	0	680,534	606,090	0	0	0	0	0	0	0
16.00	Pharmacy	7,376,883	0	0	196,142	69,744	0	0	0	0	0	0	0
17.00	Medical Records and Library	6,347,715	0	0	195,856	106,469	0	0	0	0	0	0	0
18.00	Social Service	97,811	0	0	29,638	8,361	0	0	0	0	0	0	0
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.01	Other KFH Costs	0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00		0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Resident Service-Salary and Fringes	1,351,514	0	0	0	0	0	0	0	0	0	0	0
23.00	Intern and Resident Other Program	9,908	0	0	0	0	0	0	0	0	0	0	0
24.00		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	55,749,415	0	0	3,096,448	519,869	0	0	0	0	0	0	0
26.00	Intensive Care Unit	8,000,294	0	0	566,403	110,649	0	0	0	0	0	0	0
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Burn Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Detoxification Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
30.01	Neonatal Intensive Care Unit	6,639,507	0	0	122,061	336,825	0	0	0	0	0	0	0
31.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	4,368,654	0	0	168,443	61,485	0	0	0	0	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01		0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAPITAL BLDG & FIXTURES 1.00	OLD MOVABLE EQUIP 2.00	NEW CAPITAL BLDG & FIXTURES 3.00	NEW MOVABLE EQUIP 4.00	ALLOC COST 4.01	ALLOC COST 4.02	ALLOC COST 4.03	ALLOC COST 4.04	ALLOC COST 4.05	ALLOC COST 4.06	ALLOC COST 4.07
	ANCILLARY COST CENTERS												
37.00	Operating Room	40,402,967	0	0	1,518,358	1,136,891	0	0	0	0	0	0	0
38.00	Recovery Room	4,083,751	0	0	281,918	44,353	0	0	0	0	0	0	0
39.00	Delivery Room and Labor Room	9,491,367	0	0	495,032	134,789	0	0	0	0	0	0	0
40.00	Anesthesiology	6,193,855	0	0	109,510	0	0	0	0	0	0	0	0
41.00	Radiology-Diagnostic	25,076,632	0	0	1,069,651	0	0	0	0	0	0	0	0
41.01		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	4,250,587	0	0	229,973	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	30,594,819	0	0	732,907	0	0	0	0	0	0	0	0
45.00	PBP Clinical Lab Services	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Bed Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transfusion	1,922,359	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	1,061,515	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	8,707,072	0	0	252,822	0	0	0	0	0	0	0	0
50.00	Physical Therapy	1,621,601	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	473,308	0	0	108,739	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	4,969,673	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	9,253,304	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	1,205,890	0	0	0	22,823	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	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		0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	32,410,564	0	0	1,001,988	0	0	0	0	0	0	0	0
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
70.00	I&R Services - Not Approved Program	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	13,557,850	0	0	140,260	1,637	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	5,819,641	0	0	143,341	0	0	0	0	0	0	0	0
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen	259,539	0	0	53,000	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
99.01		0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC—SCPMG	0	0	0	3,229,976	0	0	0	0	0	0	0	0
100.10	NRCC—Entity 01 Other	0	0	0	58,021	0	0	0	0	0	0	0	0
100.11	NRCC—Vacant Space	0	0	0	52,401	0	0	0	0	0	0	0	0
100.12	Outpatient Pharmacy	0	0	0	19,711	0	0	0	0	0	0	0	0
100.13	NRCC—Research	0	0	0	16,031	0	0	0	0	0	0	0	0
100.14	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.15	NRCC—MD Sleep	0	0	0	65,609	0	0	0	0	0	0	0	0
100.16		0	0	0	0	0	0	0	0	0	0	0	0
100.17		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	484,000,603	0	0	17,811,208	8,122,962	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEG

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
	GENERAL SERVICE COST CENTER												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and Fixtures												
4.00	New Cap Rel Costs-Movable Equipment												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits	0											
6.01		0	0										
6.02		0	0	0									
6.03		0	0	0	0								
6.04		0	0	0	0	0							
6.05		0	0	0	0	0	0						
6.06		0	0	0	0	0	0	0					
6.07		0	0	0	0	0	0	0	0				
6.08		0	0	0	0	0	0	0	0	0			
6.00	Administrative and General	0	5,814,125	0	0	0	0	0	0	0	0	85,339,391	
7.00	Maintenance and Repairs	0	192,509	0	0	0	0	0	0	0	0	1,363,979	291,980
8.00	Operation of Plant	0	1,043,832	0	0	0	0	0	0	0	0	23,086,120	4,941,929
9.00	Laundry and Linen Service	0	0	0	0	0	0	0	0	0	0	363,127	77,733
10.00	Housekeeping	0	1,931,145	0	0	0	0	0	0	0	0	10,366,895	2,219,189
11.00	Dietary	0	541,139	0	0	0	0	0	0	0	0	3,424,439	733,052
12.00	Cafeteria	0	210,744	0	0	0	0	0	0	0	0	874,236	187,143
13.00	Maintenance of Personnel	0	0	0	0	0	0	0	0	0	0	0	0
14.00	Nursing Administration	0	1,703,411	0	0	0	0	0	0	0	0	8,271,292	1,770,594
15.00	Central Services and Supply	0	1,237,298	0	0	0	0	0	0	0	0	8,151,540	1,744,959
16.00	Pharmacy	0	2,051,056	0	0	0	0	0	0	0	0	9,693,825	2,075,108
17.00	Medical Records and Library	0	1,727,435	0	0	0	0	0	0	0	0	8,377,476	1,793,324
18.00	Social Service	0	0	0	0	0	0	0	0	0	0	135,810	29,072
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.01	Other KFH Costs	0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00		0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Resident Service-Salary and Fringes	0	384,992	0	0	0	0	0	0	0	0	1,736,506	371,725
23.00	Intern and Resident Other Program	0	0	0	0	0	0	0	0	0	0	9,908	2,121
24.00		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	0	15,274,930	0	0	0	0	0	0	0	0	74,640,662	15,977,949
26.00	Intensive Care Unit	0	2,161,278	0	0	0	0	0	0	0	0	10,838,624	2,320,170
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Burn Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Detoxification Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
30.01	Neonatal Intensive Care Unit	0	1,826,217	0	0	0	0	0	0	0	0	8,924,610	1,910,446
31.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	0	1,152,533	0	0	0	0	0	0	0	0	5,751,116	1,231,112
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01		0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIE(

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	0	3,304,077	0	0	0	0	0	0	0	0	46,362,292	9,924,542
38.00	Recovery Room	0	1,140,333	0	0	0	0	0	0	0	0	5,550,355	1,188,136
39.00	Delivery Room and Labor Room	0	2,477,106	0	0	0	0	0	0	0	0	12,598,295	2,696,853
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	6,303,365	1,349,329
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	26,146,283	5,597,003
41.01		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	4,480,560	959,131
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	31,327,726	6,706,168
45.00	PBP Clinical Lab Services	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Bed Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	0	0	1,922,359	411,510
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	1,061,515	227,233
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	8,959,894	1,917,999
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,621,601	347,128
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	582,047	124,596
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	4,969,673	1,063,833
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	9,253,304	1,980,808
57.00	Renal Dialysis	0	296,208	0	0	0	0	0	0	0	0	1,524,921	326,432
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	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		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	33,412,552	7,152,456
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
70.00	I&R Services - Not Approved Program	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	2,294,076	0	0	0	0	0	0	0	0	15,993,824	3,423,717
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	851,713	0	0	0	0	0	0	0	0	6,814,695	1,458,787
	NONREIMBURSABLE COST CENTEF												
96.00	Gift, Flower, Coffee Shop, and Canteen	0	11,496	0	0	0	0	0	0	0	0	324,036	69,365
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
99.01		0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC—SCPMG	0	0	0	0	0	0	0	0	0	0	3,229,976	691,425
100.10	NRCC—Entity 01 Other	0	0	0	0	0	0	0	0	0	0	58,021	12,420
100.11	NRCC—Vacant Space	0	0	0	0	0	0	0	0	0	0	52,401	11,217
100.12	Outpatient Pharmacy	0	0	0	0	0	0	0	0	0	0	19,711	4,219
100.13	NRCC—Research	0	0	0	0	0	0	0	0	0	0	16,031	3,432
100.14	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.15	NRCC—MD Sleep	0	0	0	0	0	0	0	0	0	0	65,609	14,045
100.16		0	0	0	0	0	0	0	0	0	0	0	0
100.17		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	0	47,627,654	0	0	0	0	0	0	0	0	484,000,603	85,339,391

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEG

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
	GENERAL SERVICE COST CENTER												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and Fixtures												
4.00	New Cap Rel Costs-Movable Equipment												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits												
6.01													
6.02													
6.03													
6.04													
6.05													
6.06													
6.07													
6.08													
6.00	Administrative and General												
7.00	Maintenance and Repairs												
8.00	Operation of Plant	173,160											
9.00	Laundry and Linen Service	3,775	71,799										
10.00	Housekeeping	8,995	171,077	64									
11.00	Dietary	27,588	524,701	1,980	215,502								
12.00	Cafeteria	26,166	497,640	0	175,088	0							
13.00	Maintenance of Personnel	0	0	0	0	0	0						
14.00	Nursing Administration	9,738	185,207	0	40,297	0	79,127	0					
15.00	Central Services and Supply	65,406	1,243,942	557	508,911	0	57,475	0	0				
16.00	Pharmacy	18,851	358,526	0	135,608	0	95,276	0	0	37,677			
17.00	Medical Records and Library	18,824	358,004	0	107,692	0	80,243	0	0	0	0		
18.00	Social Service	2,848	54,175	0	16,820	0	0	0	0	0	0	0	
19.00		0	0	0	0	0	0	0	0	0	0	0	0
19.01	Other KFH Costs	0	0	0	0	0	0	0	0	0	0	0	0
19.03		0	0	0	0	0	0	0	0	0	0	0	0
20.00		0	0	0	0	0	0	0	0	0	0	0	0
21.00		0	0	0	0	0	0	0	0	0	0	0	0
22.00	Intern and Resident Service-Salary and Fringes	0	0	0	0	0	17,884	0	0	0	0	0	0
23.00	Intern and Resident Other Program	0	0	0	0	0	0	0	0	0	0	0	0
24.00		0	0	0	0	0	0	0	0	0	0	0	0
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	297,597	5,659,972	244,891	4,142,886	4,684,330	709,556	0	5,934,100	992,546	0	53,880	1,198
26.00	Intensive Care Unit	54,437	1,035,324	24,762	753,263	151,591	100,396	0	811,294	240,189	0	1,744	39
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
28.00	Burn Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0	0	0	0
30.00	Detoxification Intensive Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
30.01	Neonatal Intensive Care Unit	11,731	223,114	11,708	162,356	0	84,832	0	694,510	68,289	0	3,408	76
31.00		0	0	0	0	0	0	0	0	0	0	0	0
33.00	Nursery	16,189	307,896	0	224,028	0	53,538	0	92,645	58,870	0	3,905	87
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0	0	0	0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0	0	0	0
36.01		0	0	0	0	0	0	0	0	0	0	0	0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIE(

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
	ANCILLARY COST CENTERS												
37.00	Operating Room	145,928	2,775,394	38,481	2,032,840	0	153,482	0	785,658	3,958,408	0	1,221,829	27,170
38.00	Recovery Room	27,095	515,316	19,946	374,938	0	52,971	0	393,993	12,951	0	1,127,509	25,072
39.00	Delivery Room and Labor Room	47,577	904,866	31,143	658,419	0	115,067	0	855,087	202,512	0	1,070	24
40.00	Anesthesiology	10,525	200,172	0	0	0	0	0	0	0	0	1,137,075	25,285
41.00	Radiology-Diagnostic	102,803	1,955,206	32,588	1,039,196	0	0	0	0	0	0	2,370,858	52,721
41.01		0	0	0	0	0	0	0	0	0	0	0	0
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	22,103	420,366	0	171,350	0	0	0	0	0	0	121,251	2,696
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	70,439	1,339,674	362	466,511	0	0	0	0	0	0	3,960,276	88,064
45.00	PBP Clinical Lab Services	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood and Packed Bed Blood Cells	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	0	0	6,106	136
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	1,027,867	100,560	62,937	1,400
49.00	Respiratory Therapy	24,299	462,131	0	52,678	0	0	0	0	0	0	375,066	8,340
50.00	Physical Therapy	0	0	0	136,426	0	0	0	0	0	0	74,094	1,648
51.00	Occupational Therapy	10,451	198,764	399	0	0	0	0	0	0	0	16,720	372
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	5,028,662	0	62,937	1,400
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	12,314,311	62,937	1,400
57.00	Renal Dialysis	0	0	0	0	0	13,760	0	125,074	144,820	0	22,506	500
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	Acupuncture	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		0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	96,300	1,831,526	109,554	1,158,569	0	0	0	0	0	0	49,458	1,100
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
70.00	I&R Services - Not Approved Program	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	13,480	256,380	0	89,004	0	106,565	0	458,575	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	13,776	262,012	0	83,865	0	39,564	0	205,320	0	0	0	0
	NONREIMBURSABLE COST CENTEF												
96.00	Gift, Flower, Coffee Shop, and Canteen	5,094	96,879	0	19,973	0	534	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
99.01		0	0	0	0	0	0	0	0	0	0	0	0
100.09	NRCC—SCPMG	310,431	5,904,047	0	0	91,340	0	0	0	0	0	0	0
100.10	NRCC—Entity 01 Other	5,576	106,056	0	0	0	0	0	0	0	0	0	0
100.11	NRCC—Vacant Space	5,036	95,784	0	0	0	0	0	0	0	0	0	0
100.12	Outpatient Pharmacy	1,894	36,030	0	0	0	0	0	0	0	0	0	0
100.13	NRCC—Research	1,541	29,304	0	0	0	0	0	0	0	0	0	0
100.14	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.15	NRCC—MD Sleep	6,306	119,926	0	0	0	0	0	0	0	0	0	0
100.16		0	0	0	0	0	0	0	0	0	0	0	0
100.17		0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL	1,655,959	28,201,209	516,434	12,766,219	4,927,262	1,760,272	0	10,356,256	11,772,791	12,414,871	10,735,563	238,726

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEG

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	GENERAL SERVICE COST CENTER											
1.00												
2.00												
3.00	New Cap Rel Costs-Building and Fixtures											
4.00	New Cap Rel Costs-Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01												
6.02												
6.03												
6.04												
6.05												
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	0										
19.03		0	0									
20.00		0	0	0								
21.00		0	0	0	0							
22.00	Intern and Resident Service-Salary and Fringes	0	0	0	0	0						
23.00	Intern and Resident Other Program	0	0	0	0	0	0					
24.00		0	0	0	0	0	0	0				
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults and Pediatrics (General Routine)	0	0	0	0	0	1,098,329	6,214	0	114,444,111		114,444,111
26.00	Intensive Care Unit	0	0	0	0	0	0	0	0	16,331,832		16,331,832
27.00	Coronary Care Unit	0	0	0	0	0	0	0	0	0		0
28.00	Burn Intensive Care Unit	0	0	0	0	0	0	0	0	0		0
29.00	Surgical Intensive Care	0	0	0	0	0	0	0	0	0		0
30.00	Detoxification Intensive Care Unit	0	0	0	0	0	0	0	0	0		0
30.01	Neonatal Intensive Care Unit	0	0	0	0	0	0	0	0	12,095,080		12,095,080
31.00		0	0	0	0	0	0	0	0	0		0
33.00	Nursery	0	0	0	0	0	0	0	0	7,739,386		7,739,386
34.00	Medicare Certified Nursing Facility	0	0	0	0	0	0	0	0	0		0
35.00	Distinct Part Nursing Facility	0	0	0	0	0	0	0	0	0		0
36.00	Adult Subacute Care Unit	0	0	0	0	0	0	0	0	0		0
36.01		0	0	0	0	0	0	0	0	0		0
36.02	Transitional Care Unit	0	0	0	0	0	0	0	0	0		0

STATE OF CALIFORNIA | COMPUTATION OF COST ALLOCATION (W/S B) | SCHEDULE 8.3

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIE(

Fiscal Period Ended:
DECEMBER 31, 2009

	TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST STEP-DOWN ADJUSTMENT 26.00	TOTAL COST 27.00
	ANCILLARY COST CENTERS											
37.00	Operating Room	0	0	0	0	0	837,702	4,739	0	68,268,465		68,268,465
38.00	Recovery Room	0	0	0	0	0	0	0	0	9,288,282		9,288,282
39.00	Delivery Room and Labor Room	0	0	0	0	0	0	0	0	18,110,912		18,110,912
40.00	Anesthesiology	0	0	0	0	0	87,744	496	0	9,113,991		9,113,991
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	37,296,657		37,296,657
41.01		0	0	0	0	0	0	0	0	0		0
42.00	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0		0
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	6,177,456		6,177,456
43.00	Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00	Laboratory	0	0	0	0	0	102,340	579	0	44,062,139		44,062,139
45.00	PBP Clinical Lab Services	0	0	0	0	0	0	0	0	0		0
46.00	Whole Blood and Packed Bed Blood Cells	0	0	0	0	0	0	0	0	0		0
47.00	Blood Storing, Processing, and Transfusion	0	0	0	0	0	0	0	0	2,340,111		2,340,111
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	2,481,512		2,481,512
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	11,800,407		11,800,407
50.00	Physical Therapy	0	0	0	0	0	0	0	0	2,180,897		2,180,897
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	933,349		933,349
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	0		0
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	11,126,504		11,126,504
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	23,612,759		23,612,759
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	2,158,014		2,158,014
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	Acupuncture	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		0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	43,811,516		43,811,516
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
70.00	I&R Services - Not Approved Program	0	0	0	0	0	0	0	0	0		0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	20,341,545		20,341,545
83.00		0	0	0	0	0	0	0	0	0		0
84.00		0	0	0	0	0	0	0	0	0		0
85.00		0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	8,878,019		8,878,019
	NONREIMBURSABLE COST CENTEF											
96.00	Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	515,881		515,881
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
99.01		0	0	0	0	0	0	0	0	0		0
100.09	NRCC—SCPMG	0	0	0	0	0	0	0	0	10,227,218		10,227,218
100.10	NRCC—Entity 01 Other	0	0	0	0	0	0	0	0	182,074		182,074
100.11	NRCC—Vacant Space	0	0	0	0	0	0	0	0	164,439		164,439
100.12	Outpatient Pharmacy	0	0	0	0	0	0	0	0	61,855		61,855
100.13	NRCC—Research	0	0	0	0	0	0	0	0	50,307		50,307
100.14	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0		0
100.15	NRCC—MD Sleep	0	0	0	0	0	0	0	0	205,885		205,885
100.16		0	0	0	0	0	0	0	0	0		0
100.17		0	0	0	0	0	0	0	0	0		0
	TOTAL	0	0	0	0	0	2,126,115	12,029	0	484,000,603	0	484,000,603

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		1.00	2.00	NEW BLDG & FIXTURES (SQ FT) 3.00 (Adj) (Adj)	NEW MOVBLE EQUIP (MOV EQUIP) 4.00 (Adj) (Adj)	STAT 4.01 (Adj) (Adj)	STAT 4.02 (Adj) (Adj)	STAT 4.03 (Adj) (Adj)	STAT 4.04 (Adj) (Adj)	STAT 4.05 (Adj) (Adj)	STAT 4.06 (Adj) (Adj)	STAT 4.07 (Adj) (Adj)	STAT 4.08 (Adj) (Adj)
	GENERAL SERVICE COST CENTERS												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and Fixtures												
4.00	New Cap Rel Costs-Movable Equipment												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits												
6.01													
6.02													
6.03													
6.04													
6.05													
6.06													
6.07													
6.08													
6.00	Administrative and General			20,376	5,044,459								
7.00	Maintenance and Repairs				924,450								
8.00	Operation of Plant			63,161	10,666,653								
9.00	Laundry and Linen Service			1,377									
10.00	Housekeeping			3,281	261,010								
11.00	Dietary			10,063	267,081								
12.00	Cafeteria			9,544	76,302								
13.00	Maintenance of Personnel												
14.00	Nursing Administration			3,552	162,034								
15.00	Central Services and Supply			23,857	2,125,170								
16.00	Pharmacy			6,876	244,548								
17.00	Medical Records and Library			6,866	373,320								
18.00	Social Service			1,039	29,318								
19.00													
19.01	Other KFH Costs												
19.03													
20.00													
21.00													
22.00	Intern and Resident Service-Salary and Fringes												
23.00	Intern and Resident Other Program												
24.00													
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)			108,550	1,822,849								
26.00	Intensive Care Unit			19,856	387,975								
27.00	Coronary Care Unit												
28.00	Burn Intensive Care Unit												
29.00	Surgical Intensive Care												
30.00	Detoxification Intensive Care Unit												
30.01	Neonatal Intensive Care Unit			4,279	1,181,031								
31.00													
33.00	Nursery			5,905	215,590								
34.00	Medicare Certified Nursing Facility												
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01													
36.02	Transitional Care Unit												

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		1.00	2.00	NEW BLDG & FIXTURES (SQ FT) 3.00 (Adj) (Adj)	NEW MOVBLE EQUIP (MOV EQUIP) 4.00 (Adj) (Adj)	STAT 4.01 (Adj) (Adj)	STAT 4.02 (Adj) (Adj)	STAT 4.03 (Adj) (Adj)	STAT 4.04 (Adj) (Adj)	STAT 4.05 (Adj) (Adj)	STAT 4.06 (Adj) (Adj)	STAT 4.07 (Adj) (Adj)	STAT 4.08 (Adj) (Adj)
	ANCILLARY COST CENTERS												
37.00	Operating Room			53,228	3,986,350								
38.00	Recovery Room			9,883	155,518								
39.00	Delivery Room and Labor Room			17,354	472,620								
40.00	Anesthesiology			3,839									
41.00	Radiology-Diagnostic			37,498									
41.01													
42.00	Radiology-Therapeutic												
42.01	Nuclear Medicine			8,062									
43.00	Radioisotope												
44.00	Laboratory			25,693									
45.00	PBP Clinical Lab Services												
46.00	Whole Blood and Packed Bed Blood Cells												
47.00	Blood Storing, Processing, and Transfusion												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy			8,863									
50.00	Physical Therapy												
51.00	Occupational Therapy			3,812									
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				80,027								
58.00	ASC (Non-Distinct Part)												
59.00	Acupuncture												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01													
61.00	Emergency			35,126									
62.00	Observation Beds												
70.00	I&R Services - Not Approved Program												
71.00	Home Health Agency			4,917	5,741								
83.00													
84.00													
85.00													
93.00	Hospice			5,025									
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen			1,858									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
100.09	NRCC—SCPMG			113,231									
100.10	NRCC—Entity 01 Other			2,034									
100.11	NRCC—Vacant Space			1,837									
100.12	Outpatient Pharmacy			691									
100.13	NRCC—Research			562									
100.14	Outside Rental/Real Estate												
100.15	NRCC—MD Sleep			2,300									
100.16													
100.17													
	TOTAL	0	0	624,395	28,482,046	0	0	0	0	0	0	0	0
	COST TO BE ALLOCATED	0	0	17,811,208	8,122,962	0	0	0	0	0	0	0	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	28.525546	0.285196	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		EMP BENE (GROSS SALARIES) 5.00 (Adj) (Adj)	STAT 6.01 (Adj) (Adj)	STAT 6.02 (Adj) (Adj)	STAT 6.03 (Adj) (Adj)	STAT 6.04 (Adj) (Adj)	STAT 6.05 (Adj) (Adj)	STAT 6.06 (Adj) (Adj)	STAT 6.07 (Adj) (Adj)	STAT 6.08 (Adj) (Adj)	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00 (Adj) (Adj)
	GENERAL SERVICE COST CENTERS											
1.00												
2.00												
3.00	New Cap Rel Costs-Building and Fixtures											
4.00	New Cap Rel Costs-Movable Equipment											
4.01												
4.02												
4.03												
4.04												
4.05												
4.06												
4.07												
4.08												
5.00	Employee Benefits											
6.01												
6.02												
6.03												
6.04												
6.05												
6.06												
6.07												
6.08												
6.00	Administrative and General	20,187,102										
7.00	Maintenance and Repairs	668,406									1,363,979	
8.00	Operation of Plant	3,624,266									23,086,120	63,161
9.00	Laundry and Linen Service										363,127	1,377
10.00	Housekeeping	6,705,090									10,366,895	3,281
11.00	Dietary	1,878,877									3,424,439	10,063
12.00	Cafeteria	731,720									874,236	9,544
13.00	Maintenance of Personnel										0	
14.00	Nursing Administration	5,914,379									8,271,292	3,552
15.00	Central Services and Supply	4,295,996									8,151,540	23,857
16.00	Pharmacy	7,121,430									9,693,825	6,876
17.00	Medical Records and Library	5,997,791									8,377,476	6,866
18.00	Social Service										135,810	1,039
19.00											0	
19.01	Other KFH Costs										0	
19.03											0	
20.00											0	
21.00											0	
22.00	Intern and Resident Service-Salary and Fringes	1,336,723									1,736,506	
23.00	Intern and Resident Other Program										9,908	
24.00											0	
	INPATIENT ROUTINE COST CENTERS											
25.00	Adults and Pediatrics (General Routine)	53,035,767									74,640,662	108,550
26.00	Intensive Care Unit	7,504,129									10,838,624	19,856
27.00	Coronary Care Unit										0	
28.00	Burn Intensive Care Unit										0	
29.00	Surgical Intensive Care										0	
30.00	Detoxification Intensive Care Unit										0	
30.01	Neonatal Intensive Care Unit	6,340,770									8,924,610	4,279
31.00											0	
33.00	Nursery	4,001,687									5,751,116	5,905
34.00	Medicare Certified Nursing Facility										0	
35.00	Distinct Part Nursing Facility										0	
36.00	Adult Subacute Care Unit										0	
36.01											0	
36.02	Transitional Care Unit										0	

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		EMP BENE (GROSS SALARIES)	STAT	STAT	STAT	STAT	STAT	STAT	STAT	STAT	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT)
		5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08		7.00
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
		(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)	(Adj)		(Adj)
	ANCILLARY COST CENTERS											
37.00	Operating Room	11,472,017									46,362,292	53,228
38.00	Recovery Room	3,959,327									5,550,355	9,883
39.00	Delivery Room and Labor Room	8,600,709									12,598,295	17,354
40.00	Anesthesiology										6,303,365	3,839
41.00	Radiology-Diagnostic										26,146,283	37,498
41.01											0	
42.00	Radiology-Therapeutic										0	
42.01	Nuclear Medicine										4,480,560	8,062
43.00	Radioisotope										0	
44.00	Laboratory										31,327,726	25,693
45.00	PBP Clinical Lab Services										0	
46.00	Whole Blood and Packed Bed Blood Cells										0	
47.00	Blood Storing, Processing, and Transfusion										1,922,359	
48.00	Intravenous Therapy										1,061,515	
49.00	Respiratory Therapy										8,959,894	8,863
50.00	Physical Therapy										1,621,601	
51.00	Occupational Therapy										582,047	3,812
52.00	Speech Pathology										0	
53.00	Electrocardiology										0	
54.00	Electroencephalography										0	
55.00	Medical Supplies Charged to Patients										4,969,673	
56.00	Drugs Charged to Patients										9,253,304	
57.00	Renal Dialysis	1,028,457									1,524,921	
58.00	ASC (Non-Distinct Part)										0	
59.00	Acupuncture										0	
59.01											0	
59.02											0	
59.03											0	
60.00	Clinic										0	
60.01											0	
61.00	Emergency										33,412,552	35,126
62.00	Observation Beds										0	
70.00	I&R Services - Not Approved Program										0	
71.00	Home Health Agency	7,965,215									15,993,824	4,917
83.00											0	
84.00											0	
85.00											0	
93.00	Hospice	2,957,215									6,814,695	5,025
	NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop, and Canteen	39,916									324,036	1,858
97.00	Research										0	
98.00	Physicians' Private Office										0	
99.00	Nonpaid Workers										0	
99.01											0	
100.09	NRCC—SCPMG										3,229,976	113,231
100.10	NRCC—Entity 01 Other										58,021	2,034
100.11	NRCC—Vacant Space										52,401	1,837
100.12	Outpatient Pharmacy										19,711	691
100.13	NRCC—Research										16,031	562
100.14	Outside Rental/Real Estate										0	
100.15	NRCC—MD Sleep										65,609	2,300
100.16											0	
100.17											0	
	TOTAL	165,366,989	0	0	0	0	0	0	0	0	398,661,212	604,019
	COST TO BE ALLOCATED	47,627,654	0	0	0	0	0	0	0	0	85,339,391	1,655,959
	UNIT COST MULTIPLIER - SCH 8	0.288012	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.214065	2.741568

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (GROSS SALARIES) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC 17.00 (Adj) (Adj)	SOC SERV 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)
	GENERAL SERVICE COST CENTERS												
1.00													
2.00													
3.00	New Cap Rel Costs-Building and Fixtures												
4.00	New Cap Rel Costs-Movable Equipment												
4.01													
4.02													
4.03													
4.04													
4.05													
4.06													
4.07													
4.08													
5.00	Employee Benefits												
6.01													
6.02													
6.03													
6.04													
6.05													
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	1,377											
10.00	Housekeeping	3,281	352										
11.00	Dietary	10,063	10,947	1,845									
12.00	Cafeteria	9,544		1,499									
13.00	Maintenance of Personnel												
14.00	Nursing Administration	3,552		345		5,914,379							
15.00	Central Services and Supply	23,857	3,080	4,357		4,295,996							
16.00	Pharmacy	6,876		1,161		7,121,430			32				
17.00	Medical Records and Library	6,866		922		5,997,791							
18.00	Social Service	1,039		144									
19.00													
19.01	Other KFH Costs												
19.03													
20.00													
21.00													
22.00	Intern and Resident Service-Salary and Fringes					1,336,723							
23.00	Intern and Resident Other Program												
24.00													
	INPATIENT ROUTINE COST CENTERS												
25.00	Adults and Pediatrics (General Routine)	108,550	1,354,277	35,469	330,734	53,035,767		899,740	843		106,268	106,268	
26.00	Intensive Care Unit	19,856	136,936	6,449	10,703	7,504,129		123,010	204		3,439	3,439	
27.00	Coronary Care Unit												
28.00	Burn Intensive Care Unit												
29.00	Surgical Intensive Care												
30.00	Detoxification Intensive Care Unit												
30.01	Neonatal Intensive Care Unit	4,279	64,745	1,390		6,340,770		105,303	58		6,721	6,721	
31.00													
33.00	Nursery	5,905		1,918		4,001,687		14,047	50		7,702	7,702	
34.00	Medicare Certified Nursing Facility												
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01													
36.02	Transitional Care Unit												

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		OPER PLANT (SQ FT) 8.00 (Adj) (Adj)	LAUNDRY & LINEN (LB LNDRY) 9.00 (Adj) (Adj)	HOUSE-KEEPING (HR SERV) 10.00 (Adj) (Adj)	DIETARY (MEALS SERVED) 11.00 (Adj) (Adj)	CAFETERIA (GROSS SALARIES) 12.00 (Adj) (Adj)	MAINT OF PERSONNEL (# HOUSED) 13.00 (Adj) (Adj)	NURSING ADMIN (NURSE HR) 14.00 (Adj) (Adj)	CENT SERV & SUPPLY (CST REQ) 15.00 (Adj) (Adj)	PHARMACY (COSTS REQUIS) 16.00 (Adj) (Adj)	MED REC 17.00 (Adj) (Adj)	SOC SERV 18.00 (Adj) (Adj)	STAT 19.00 (Adj) (Adj)
	ANCILLARY COST CENTERS												
37.00	Operating Room	53,228	212,806	17,404		11,472,017		119,123	3,362		2,409,816	2,409,816	
38.00	Recovery Room	9,883	110,301	3,210		3,959,327		59,738	11		2,223,788	2,223,788	
39.00	Delivery Room and Labor Room	17,354	172,223	5,637		8,600,709		129,650	172		2,110	2,110	
40.00	Anesthesiology	3,839									2,242,655	2,242,655	
41.00	Radiology-Diagnostic	37,498	180,214	8,897							4,676,047	4,676,047	
41.01													
42.00	Radiology-Therapeutic												
42.01	Nuclear Medicine	8,062		1,467							239,143	239,143	
43.00	Radioisotope												
44.00	Laboratory	25,693	2,000	3,994							7,810,859	7,810,859	
45.00	PBP Clinical Lab Services												
46.00	Whole Blood and Packed Bed Blood Cells												
47.00	Blood Storing, Processing, and Transfusion										12,043	12,043	
48.00	Intravenous Therapy								873	81	124,130	124,130	
49.00	Respiratory Therapy	8,863		451							739,743	739,743	
50.00	Physical Therapy			1,168							146,136	146,136	
51.00	Occupational Therapy	3,812	2,208								32,977	32,977	
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients								4,271		124,130	124,130	
56.00	Drugs Charged to Patients									9,919	124,130	124,130	
57.00	Renal Dialysis					1,028,457		18,964	123		44,389	44,389	
58.00	ASC (Non-Distinct Part)												
59.00	Acupuncture												
59.01													
59.02													
59.03													
60.00	Clinic												
60.01													
61.00	Emergency	35,126	605,846	9,919							97,546	97,546	
62.00	Observation Beds												
70.00	I&R Services - Not Approved Program												
71.00	Home Health Agency	4,917		762		7,965,215		69,530					
83.00													
84.00													
85.00													
93.00	Hospice	5,025		718		2,957,215		31,131					
	NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen	1,858		171		39,916							
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
99.01													
100.09	NRCC—SCPMG	113,231			6,449								
100.10	NRCC—Entity 01 Other	2,034											
100.11	NRCC—Vacant Space	1,837											
100.12	Outpatient Pharmacy	691											
100.13	NRCC—Research	562											
100.14	Outside Rental/Real Estate												
100.15	NRCC—MD Sleep	2,300											
100.16													
100.17													
	TOTAL	540,858	2,855,935	109,297	347,886	131,571,528	0	1,570,236	9,999	10,000	21,173,772	21,173,772	0
	COST TO BE ALLOCATED	28,201,209	516,434	12,766,219	4,927,262	1,760,272	0	10,356,256	11,772,791	12,414,871	10,735,563	238,726	0
	UNIT COST MULTIPLIER - SCH 8	52.141614	0.180828	116.803013	14.163438	0.013379	0.000000	6.595350	1177.396805	1241.487126	0.507022	0.011275	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		STAT	STAT			I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	
		19.01 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
	GENERAL SERVICE COST CENTERS							
1.00								
2.00								
3.00	New Cap Rel Costs-Building and Fixtures							
4.00	New Cap Rel Costs-Movable Equipment							
4.01								
4.02								
4.03								
4.04								
4.05								
4.06								
4.07								
4.08								
5.00	Employee Benefits							
6.01								
6.02								
6.03								
6.04								
6.05								
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								
20.00								
21.00								
22.00	Intern and Resident Service-Salary and Fringes							
23.00	Intern and Resident Other Program							
24.00								
	INPATIENT ROUTINE COST CENTERS							
25.00	Adults and Pediatrics (General Routine)					26,562	26,562	
26.00	Intensive Care Unit							
27.00	Coronary Care Unit							
28.00	Burn Intensive Care Unit							
29.00	Surgical Intensive Care							
30.00	Detoxification Intensive Care Unit							
30.01	Neonatal Intensive Care Unit							
31.00								
33.00	Nursery							
34.00	Medicare Certified Nursing Facility							
35.00	Distinct Part Nursing Facility							
36.00	Adult Subacute Care Unit							
36.01								
36.02	Transitional Care Unit							

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		STAT	STAT			I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	
		19.01 (Adj) (Adj)	19.03 (Adj) (Adj)	20.00 (Adj) (Adj)	21.00 (Adj) (Adj)	22.00 (Adj) (Adj)	23.00 (Adj) (Adj)	24.00 (Adj) (Adj)
	ANCILLARY COST CENTERS							
37.00	Operating Room					20,259	20,259	
38.00	Recovery Room							
39.00	Delivery Room and Labor Room							
40.00	Anesthesiology					2,122	2,122	
41.00	Radiology-Diagnostic							
41.01								
42.00	Radiology-Therapeutic							
42.01	Nuclear Medicine							
43.00	Radioisotope							
44.00	Laboratory					2,475	2,475	
45.00	PBP Clinical Lab Services							
46.00	Whole Blood and Packed Bed Blood Cells							
47.00	Blood Storing, Processing, and Transfusion							
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)							
59.00	Acupuncture							
59.01								
59.02								
59.03								
60.00	Clinic							
60.01								
61.00	Emergency							
62.00	Observation Beds							
70.00	I&R Services - Not Approved Program							
71.00	Home Health Agency							
83.00								
84.00								
85.00								
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							
99.01								
100.09	NRCC—SCPMG							
100.10	NRCC—Entity 01 Other							
100.11	NRCC—Vacant Space							
100.12	Outpatient Pharmacy							
100.13	NRCC—Research							
100.14	Outside Rental/Real Estate							
100.15	NRCC—MD Sleep							
100.16								
100.17								
	TOTAL	0	0	0	0	51,418	51,418	0
	COST TO BE ALLOCATED	0	0	0	0	2,126,115	12,029	0
	UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	41.349623	0.233944	0.000000

STATE OF CALIFORNIA SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name: KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended: DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00		$	$ 0	$ 0
2.00			0	0
3.00	New Cap Rel Costs-Building and Fixtures	17,811,208	0	17,811,208
4.00	New Cap Rel Costs-Movable Equipment	8,122,962	0	8,122,962
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	47,627,654	0	47,627,654
6.01			0	0
6.02			0	0
6.03			0	0
6.04			0	0
6.05			0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	77,505,371	0	77,505,371
7.00	Maintenance and Repairs	907,821	0	907,821
8.00	Operation of Plant	17,198,501	0	17,198,501
9.00	Laundry and Linen Service	323,847	0	323,847
10.00	Housekeeping	8,267,718	0	8,267,718
11.00	Dietary	2,520,077	0	2,520,077
12.00	Cafeteria	369,483	0	369,483
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	6,420,347	0	6,420,347
15.00	Central Services and Supply	5,627,619	0	5,627,619
16.00	Pharmacy	7,376,883	0	7,376,883
17.00	Medical Records and Library	6,347,715	0	6,347,715
18.00	Social Service	97,811	0	97,811
19.00			0	0
19.01	Other KFH Costs		0	0
19.03			0	0
20.00			0	0
21.00			0	0
22.00	Intern and Resident Service-Salary and Fringes	1,351,514	0	1,351,514
23.00	Intern and Resident Other Program	9,908	0	9,908
24.00			0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (General Routine)	55,749,415	0	55,749,415
26.00	Intensive Care Unit	8,000,294	0	8,000,294
27.00	Coronary Care Unit		0	0
28.00	Burn Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Detoxification Intensive Care Unit		0	0
30.01	Neonatal Intensive Care Unit	6,639,507	0	6,639,507
31.00			0	0
33.00	Nursery	4,368,654	0	4,368,654
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			0	0
36.02	Transitional Care Unit		0	0

STATE OF CALIFORNIA SCHEDULE 10

TRIAL BALANCE OF EXPENSES

Provider Name: KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended: DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	$ 40,402,967	$ 0	$ 40,402,967
38.00	Recovery Room	4,083,751	0	4,083,751
39.00	Delivery Room and Labor Room	9,491,367	0	9,491,367
40.00	Anesthesiology	6,193,855	0	6,193,855
41.00	Radiology-Diagnostic	25,076,632	0	25,076,632
41.01			0	0
42.00	Radiology-Therapeutic		0	0
42.01	Nuclear Medicine	4,250,587	0	4,250,587
43.00	Radioisotope		0	0
44.00	Laboratory	30,594,819	0	30,594,819
45.00	PBP Clinical Lab Services		0	0
46.00	Whole Blood and Packed Bed Blood Cells		0	0
47.00	Blood Storing, Processing, and Transfusion	1,922,359	0	1,922,359
48.00	Intravenous Therapy	1,061,515	0	1,061,515
49.00	Respiratory Therapy	8,707,072	0	8,707,072
50.00	Physical Therapy	1,621,601	0	1,621,601
51.00	Occupational Therapy	473,308	0	473,308
52.00	Speech Pathology		0	0
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	4,969,673	0	4,969,673
56.00	Drugs Charged to Patients	9,253,304	0	9,253,304
57.00	Renal Dialysis	1,205,890	0	1,205,890
58.00	ASC (Non-Distinct Part)		0	0
59.00	Acupuncture		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01			0	0
61.00	Emergency	32,410,564	0	32,410,564
62.00	Observation Beds		0	0
70.00	I&R Services - Not Approved Program		0	0
71.00	Home Health Agency	13,557,850	0	13,557,850
83.00			0	0
84.00			0	0
85.00			0	0
93.00	Hospice	5,819,641	0	5,819,641
	SUBTOTAL	$ 483,741,064	$ 0	$ 483,741,064
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	259,539	0	259,539
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
100.09	NRCC—SCPMG		0	0
100.10	NRCC—Entity 01 Other		0	0
100.11	NRCC—Vacant Space		0	0
100.12	Outpatient Pharmacy		0	0
100.13	NRCC—Research		0	0
100.14	Outside Rental/Real Estate		0	0
100.15	NRCC—MD Sleep		0	0
100.16			0	0
100.17			0	0
100.99	SUBTOTAL	$ 259,539	$ 0	$ 259,539
101	TOTAL	$ 484,000,603	$ 0	$ 484,000,603

(To Schedule 8)

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A
Page 1

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00		$0												
2.00		0												
3.00	New Cap Rel Costs-Building and Fixtures	0												
4.00	New Cap Rel Costs-Movable Equipment	0												
4.01		0												
4.02		0												
4.03		0												
4.04		0												
4.05		0												
4.06		0												
4.07		0												
4.08		0												
5.00	Employee Benefits	0												
6.01		0												
6.02		0												
6.03		0												
6.04		0												
6.05		0												
6.06		0												
6.07		0												
6.08		0												
6.00	Administrative and General	0												
7.00	Maintenance and Repairs	0												
8.00	Operation of Plant	0												
9.00	Laundry and Linen Service	0												
10.00	Housekeeping	0												
11.00	Dietary	0												
12.00	Cafeteria	0												
13.00	Maintenance of Personnel	0												
14.00	Nursing Administration	0												
15.00	Central Services and Supply	0												
16.00	Pharmacy	0												
17.00	Medical Records and Library	0												
18.00	Social Service	0												
19.00		0												
19.01	Other KFH Costs	0												
19.03		0												
20.00		0												
21.00		0												
22.00	Intern and Resident Service-Salary and Fringe	0												
23.00	Intern and Resident Other Program	0												
24.00		0												
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults and Pediatrics (General Routine)	0												
26.00	Intensive Care Unit	0												
27.00	Coronary Care Unit	0												
28.00	Burn Intensive Care Unit	0												
29.00	Surgical Intensive Care	0												
30.00	Detoxification Intensive Care Unit	0												
30.01	Neonatal Intensive Care Unit	0												
31.00		0												
33.00	Nursery	0												
34.00	Medicare Certified Nursing Facility	0												
35.00	Distinct Part Nursing Facility	0												
36.00	Adult Subacute Care Unit	0												
36.01		0												
36.02	Transitional Care Unit	0												

STATE OF CALIFORNIA

ADJUSTMENTS TO REPORTED COSTS

SCHEDULE 10A

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		TOTAL ADJ (Page 1 & 2)	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	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		0												
42.00	Radiology-Therapeutic	0												
42.01	Nuclear Medicine	0												
43.00	Radioisotope	0												
44.00	Laboratory	0												
45.00	PBP Clinical Lab Services	0												
46.00	Whole Blood and Packed Bed Blood Cells	0												
47.00	Blood Storing, Processing, and Transfusion	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												
59.00	Acupuncture	0												
59.01		0												
59.02		0												
59.03		0												
60.00	Clinic	0												
60.01		0												
61.00	Emergency	0												
62.00	Observation Beds	0												
70.00	I&R Services - Not Approved Program	0												
71.00	Home Health Agency	0												
83.00		0												
84.00		0												
85.00		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												
99.01		0												
100.09	NRCC—SCPMG	0												
100.10	NRCC—Entity 01 Other	0												
100.11	NRCC—Vacant Space	0												
100.12	Outpatient Pharmacy	0												
100.13	NRCC—Research	0												
100.14	Outside Rental/Real Estate	0												
100.15	NRCC—MD Sleep	0												
100.16		0												
100.17		0												
101.00	TOTAL	$0	0	0	0	0	0	0	0	0	0	0	0	0
		(To Sch 10)												

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	GENERAL SERVICE COST CENTER													
1.00														
2.00														
3.00	New Cap Rel Costs-Building and Fixtures													
4.00	New Cap Rel Costs-Movable Equipment													
4.01														
4.02														
4.03														
4.04														
4.05														
4.06														
4.07														
4.08														
5.00	Employee Benefits													
6.01														
6.02														
6.03														
6.04														
6.05														
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														
20.00														
21.00														
22.00	Intern and Resident Service-Salary and Frin													
23.00	Intern and Resident Other Program													
24.00														
	INPATIENT ROUTINE COST CENTERS													
25.00	Adults and Pediatrics (General Routine)													
26.00	Intensive Care Unit													
27.00	Coronary Care Unit													
28.00	Burn Intensive Care Unit													
29.00	Surgical Intensive Care													
30.00	Detoxification Intensive Care Unit													
30.01	Neonatal Intensive Care Unit													
31.00														
33.00	Nursery													
34.00	Medicare Certified Nursing Facility													
35.00	Distinct Part Nursing Facility													
36.00	Adult Subacute Care Unit													
36.01														
36.02	Transitional Care Unit													

Provider Name:
KAISER FOUNDATION HOSPITALS—SAN DIEGO

Fiscal Period Ended:
DECEMBER 31, 2009

		AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
	ANCILLARY COST CENTERS													
37.00	Operating Room													
38.00	Recovery Room													
39.00	Delivery Room and Labor Room													
40.00	Anesthesiology													
41.00	Radiology-Diagnostic													
41.01														
42.00	Radiology-Therapeutic													
42.01	Nuclear Medicine													
43.00	Radioisotope													
44.00	Laboratory													
45.00	PBP Clinical Lab Services													
46.00	Whole Blood and Packed Bed Blood Cells													
47.00	Blood Storing, Processing, and Transfusion													
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)													
59.00	Acupuncture													
59.01														
59.02														
59.03														
60.00	Clinic													
60.01														
61.00	Emergency													
62.00	Observation Beds													
70.00	I&R Services - Not Approved Program													
71.00	Home Health Agency													
83.00														
84.00														
85.00														
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													
99.01														
100.09	NRCC—SCPMG													
100.10	NRCC—Entity 01 Other													
100.11	NRCC—Vacant Space													
100.12	Outpatient Pharmacy													
100.13	NRCC—Research													
100.14	Outside Rental/Real Estate													
100.15	NRCC—MD Sleep													
100.16														
100.17														
101.00	TOTAL	0	0	0	0	0	0	0	0	0	0	0	0	0

Provider Name	Fiscal Period	NPI	Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1013062769	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							MEMORANDUM ADJUSTMENT			
1							The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated in Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245			

Provider Name	Fiscal Period	NPI	Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1013062769	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED PATIENT DAYS			
2	4	D-1	I	XIX	1.00,4.00	1	Adults and Pediatrics	106,268	(3,752)	102,516
	4A	D-1	II	XIX	42.00	2	Nursery	7,702	66	7,768
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit	3,439	3,301	6,740
							To adjust total patient days to agree with the provider's supporting documentation.			
							42 CFR 413.20, 413.24, and 413.50			
							CMS Pub 15-1, Sections 2205, 2300, and 2304			

Provider Name	Fiscal Period	NPI	Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1013062769	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENT TO REPORTED TOTAL RVU'S			
3	5	C	I	XIX	48.00	8	Intravenous Therapy	124,130	(124,130)	0
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	124,130	(124,130)	0
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	124,130	(124,130)	0
	5	C	I	XIX	103.00	8	Total	21,173,772	(372,390)	20,801,382

To eliminate RVU's determined by total patients days which are not an appropriate determination of ancillary usage.
42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60
CMS Pub. 15-1, Sections 2304, 2404, and 2408

Provider Name	Fiscal Period	NPI	Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1013062769	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT			
4	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	569	153	722
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	450	216	666
	4A	D-1	II	XIX	47.01	4	Medi-Cal Days—Neonatal Intensive Care Unit	1	7	8
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Services Charges	$4,948,529	($768,560)	$4,179,969
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Services Charges	56,547	(56,547)	0
6	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	$0	$9,208	$9,208
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	8,430	2,106	10,536
7	1	E-3	III	XIX	57.00	1	Interim Payments	$1,484,380	$503,150	$1,987,530

To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data:
NPI 1013062769
Service Period: January 1, 2009 through December 31, 2009
Payment Period: January 1, 2009 through May 31, 2011
Reports Dated: June 27, 2011
42 CFR 413.20, 413.24, 413.53, and 433.139
CMS Pub. 15-1, Sections 2205, 2300, and 2304
W&I Code, Section 14105.191
CCR, Title 22, Section 51541

Provider Name	Fiscal Period	NPI	Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1013062769	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS			
8	6	D-4		XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	$9,389	($9,389)	$0
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	10,495	(10,495)	0
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	17	(17)	0
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	8,790	(8,790)	0
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	5,899	(5,899)	0
	6	D-4		XIX	42.01	2	Medi-Cal Ancillary RVU—Nuclear Medicine	422	(422)	0
	6	D-4		XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	10,599	(10,599)	0
	6	D-4		XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing, and Transfusion	100	(100)	0
	6	D-4		XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	1,029	(1,029)	0
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary RVU—Respiratory Therapy	6,132	(6,132)	0
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	1,211	(1,211)	0
	6	D-4		XIX	51.00	2	Medi-Cal Ancillary RVU—Speech Therapy	273	(273)	0
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	1,029	(1,029)	0
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	1,029	(1,029)	0
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	133	(133)	0
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary RVU—Total	56,547	(56,547)	0
							To eliminate Medi-Cal Ancillary Charges calculated by the provider due to the provider's methodology not being supported. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			
9	1	Not Reported					Routine Services—Late Billing Reduction	$0	$19,194	$19,194 *
							To reduce Medi-Cal routine service cost by 25% for claims billed during the 7th through 9th month after the month of service. 42 CFR 413.24 and 431.107 CMS Pub. 15-1, Sections 2304 and 2408 W&I Code, Section 14115 CCR, Title 22, Sections 51458.1 and 51476			

*Balance carried forward from prior/to subsequent adjustments

Provider Name	Fiscal Period	NPI	Adjustments
KAISER FOUNDATION HOSPITALS—SAN DIEGO	JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1013062769	10

Report References										
		Cost Report								
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
							ADJUSTMENTS TO OTHER MATTERS				
10	1	Not Reported					Routine Services—Late Billing Reduction To reduce Medi-Cal routine service cost by 50% for claims billed during the 10th through 12th month after the month of service. 42 CFR 413.24 and 431.107 CMS Pub. 15-1, Sections 2304 and 2408 W&I Code, Section 14115 CCR, Title 22, Sections 51458.1 and 51476	*	$19,194	$20,490	$39,684

*Balance carried forward from prior/to subsequent adjustments