

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL – SANTA TERESA
SAN JOSE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1063582989**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Louise Wong
Audit Supervisor: George Kaczmarek
Auditor: Jocelyn Bautista-Slan**



TOBY DOUGLAS
Director

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



EDMUND G. BROWN, JR
Governor

May 21, 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

KAISER FOUNDATION HOSPITAL – SANTA TERESA
NATIONAL PROVIDER IDENTIFIER (NPI) 1063582989
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 provider in the amount of \$23,144 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 AB 5 and AB 1183 Reductions (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

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

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

John Melton, Chief
Office of Administrative Appeals and Hearings
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
P.O. Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief
Audits Section—Richmond
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1063582989	Reported	\$ 309,301	
	Net Change	\$ (286,157)	
	Audited Amount Due Provider (State)	\$ 23,144	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: 1063582989	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ 23,144	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinic (RHC SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1) Provider NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1) Provider NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ 23,144	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1063582989

		REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)		\$ <u>1,213,017</u>	\$ <u>1,187,664</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)		\$ <u>(33,128)</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services		\$ <u>0</u>	\$ <u>N/A</u>
4.	\$	\$ <u>0</u>	<u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)		\$ <u>1,179,889</u>	\$ <u>1,187,664</u>
6. Interim Payments (Adj 6)		\$ <u>(870,588)</u>	\$ <u>(908,001)</u>
7. Balance Due Provider (State)		\$ <u>309,301</u>	\$ <u>279,663</u>
8	\$	<u>0</u>	\$ <u>0</u>
9. AB 5 and AB 1183 Reduction Adjustment (Schedule A)		\$ <u>0</u>	\$ <u>(256,519)</u>
10.	\$	<u>0</u>	<u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)		\$ <u><u>309,301</u></u>	\$ <u><u>23,144</u></u>
		(To Summary of Findings)	

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

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1063582989

1. 10% Reduction to Noncontract Services for 07/01/08 Through 09/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 01/01/09 Through 04/05/09 (SCHEDULE A-2)	<u>161,717</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 12/31/09 (SCHEDULE A-3)	<u>94,802</u>
4. 10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5. 10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6. 10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/23/10 (SCHEDULE A-6)	<u>0</u>
7. Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>256,519</u></u> (To Schedule 1, Line 9)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM JANUARY 1, 2009 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS**

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1063582989

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$	<u>1,329,514</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)		<u>1,495.84</u>
3. Medi-Cal Nursery Days (Code 171)		<u>0</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)		<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)		<u>703</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)		<u>418</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$	<u>1,328,393</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days)		<u>454</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$	<u>2,925.98</u>

Audited Cost For Services From 01/01/09 Through 04/05/09

10. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days)		<u>130</u>
11. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 (Line 9 * Line 10)	\$	<u>380,377</u>
12. Audited Medi-Cal Cost For 01/01/09 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$	<u>342,339</u>

Audited Cost For Services From 01/01/09 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)		<u>1,682</u>
14. Audited Medi-Cal Days of Service from 01/01/09 Through 04/05/09 (excludes Administrative Days)		<u>130</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)		<u>218,660</u>

AB1183 Reduction for 01/01/09 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$	<u>0</u>
		(To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15		<u>161,717</u>
		(To Schedule A, Line 2)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH DECEMBER 31, 2009 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1063582989

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>1,329,514</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>703</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>418</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>1,328,393</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>454</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,925.98</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 12/31/09

7. Audited Medi-Cal Days of Service from 04/06/09 Through 12/31/09 (excludes Administrative Days)	<u>324</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 12/31/09 (Line 6 * Line 7)	\$ <u>948,018</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 12/31/09 (Line 8 * 10%)	\$ <u><u>94,802</u></u> (To Schedule A, Line 3)

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

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1063582989

REPORTED	AUDITED
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REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>1,214,156</u>	\$ <u>1,188,803</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 5)	\$ <u>1,172,567</u>	\$ <u>1,675,392</u>
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3. Inpatient Ancillary Service Charges (Adj 5)	\$ <u>8,461</u>	\$ <u>7,673</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>1,181,028</u>	\$ <u>1,683,065</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>494,262</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>33,128</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESAFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1063582989

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
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INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj)	45,197	45,197
2. Inpatient Days (include private, exclude swing-bed)	45,197	45,197
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	45,198	45,198
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 2)	335	396

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)	\$ 104,790,044	\$ 104,790,013
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)	\$ 104,790,044	\$ 104,790,013

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)	\$ 104,790,044	\$ 104,790,013

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,318.52	\$ 2,318.52
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 776,704	\$ 918,134
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 220,712	\$ 218,929
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 997,416	\$ 1,137,063

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESAFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1063582989

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 4,308,009	\$ 4,308,010
2. Total Inpatient Days (Adj)	2,880	2,880
3. Average Per Diem Cost	\$ 1,495.84	\$ 1,495.84
4. Medi-Cal Inpatient Days (Adj 2)	6	10
5. Cost Applicable to Medi-Cal	\$ 8,975	\$ 14,958
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 18,679,440	\$ 18,679,446
7. Total Inpatient Days (Adj)	4,411	4,411
8. Average Per Diem Cost	\$ 4,234.74	\$ 4,234.74
9. Medi-Cal Inpatient Days (Adj 2)	50	48
10. Cost Applicable to Medi-Cal	\$ 211,737	\$ 203,268
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
INTENSIVE CARE NURSERY UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 4,408,839	\$ 4,408,840
17. Total Inpatient Days (Adj)	1,494	1,494
18. Average Per Diem Cost	\$ 2,951.03	\$ 2,951.03
19. Medi-Cal Inpatient Days (Adj)	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 3)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 3)	0	2
28. Cost Applicable to Medi-Cal	\$ 0	\$ 703
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)	\$ 220,712	\$ 218,929

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1063582989

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
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)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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	2,178,773	0	0	0	0	0	0	0	0	24,801,479	7,609,202
38.00 Recovery Room	0	403,065	0	0	0	0	0	0	0	0	2,980,058	914,295
39.00 Delivery Room and Labor Room	0	1,119,416	0	0	0	0	0	0	0	0	6,580,545	2,018,940
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,037,119	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	14,563,792	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	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
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	2,498,494	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	0	0	24,419,515	0
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	0	0	3,351,366	0
47.00 Blood Storing and Processing	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	933,572	0	0	0	0	0	0	0	0	4,907,354	1,505,598
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,837,970	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	938,718	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,338,011	410,508
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	476,931	146,325
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,568,099	481,100
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	19,736,886	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	282,544	86,686
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 FAM CAP	0	41,270	0	0	0	0	0	0	0	0	291,628	89,473
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	50,455	15,480
100.04 Home Ventilator Care	0	69	0	0	0	0	0	0	0	0	686	210
100.05 Home IV therapy	0	0	0	0	0	0	0	0	0	0	521,156	159,893
100.07 CRNA Expense (HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	97,198	0	0	0	0	0	0	0	0	293,503	90,048
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.99	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	28,562,174	0	0	0	0	0	0	0	0	272,637,998	47,014,569

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

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	819,110	701,752	80,529	392,837	0	41,295	0	195,648	4,607,981	0	0	0
38.00 Recovery Room	92,293	79,070	17,687	773,771	0	7,642	0	130,432	24,697	0	0	0
39.00 Delivery Room and Labor Room	172,214	147,540	35,249	319,032	0	21,216	0	1,034,141	312,824	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	0	0	0	0	0	0	0	0	0	0	0	0
41.02	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
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	0	0	0	0
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing and Processing	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	47,102	40,353	0	57,140	0	17,698	0	18,633	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
59.03	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	0	0	0	0	0	0	0	0	0	0	0	0
82.00	0	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	43,554	37,314	0	30,951	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 FAM CAP	0	0	0	0	0	784	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	33,638	28,818	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
100.07 CRNA Expense (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	1,841	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	82,834	0	0	0	0	0	0	0
100.99	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>4,571,529</u>	<u>3,798,500</u>	<u>387,678</u>	<u>6,383,014</u>	<u>4,174,240</u>	<u>421,252</u>	<u>0</u>	<u>7,276,256</u>	<u>4,945,502</u>	<u>14,070,101</u>	<u>4,633,761</u>	<u>1,462,588</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	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	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	39,249,834		39,249,834
38.00 Recovery Room	0	0	0	0	0	0	0	0	5,019,945		5,019,945
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	10,641,702		10,641,702
40.00 Anesthesiology	0	0	0	0	0	0	0	0	4,037,119		4,037,119
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	14,563,792		14,563,792
41.01	0	0	0	0	0	0	0	0	0		0
41.02	0	0	0	0	0	0	0	0	0		0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	2,498,494		2,498,494
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.01 Lab - Clinical	0	0	0	0	0	0	0	0	24,419,515		24,419,515
44.03 Lab Cardiac Cath	0	0	0	0	0	0	0	0	3,351,366		3,351,366
47.00 Blood Storing and Processing	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	6,593,878		6,593,878
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,837,970		2,837,970
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	938,718		938,718
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,748,519		1,748,519
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	623,256		623,256
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,049,199		2,049,199
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.01	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	19,736,886		19,736,886
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	481,048		481,048
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 FAM CAP	0	0	0	0	0	0	0	0	381,884		381,884
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	128,391		128,391
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	897		897
100.05 Home IV therapy	0	0	0	0	0	0	0	0	681,049		681,049
100.07 CRNA Expense (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	385,392		385,392
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	82,834		82,834
100.99	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	0	0	0	272,637,998	0	272,637,998

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:

KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:

DECEMBER 31, 2009

	EMP BENE (GROSS SALARIES) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	157,695								24,801,479	36,015
38.00	Recovery Room	29,173								2,980,058	4,058
39.00	Delivery Room and Labor Room	81,021								6,580,545	7,572
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Lab - Clinical									0	
44.03	Lab Cardiac Cath									0	
47.00	Blood Storing and Processing									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	67,570								4,907,354	2,071
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									1,338,011	
56.00	Drugs Charged to Patients									476,931	
57.00	Renal Dialysis									1,568,099	
58.00	ASC (Non-Distinct Part)									0	
59.00										0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
60.01	Other Clinic Services									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
71.00										0	
82.00										0	
83.00										0	
84.00										0	
85.00										0	
86.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									282,544	1,915
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAM CAP	2,987								291,628	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									50,455	1,479
100.04	Home Ventilator Care	5								686	
100.05	Home IV therapy									521,156	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	7,035								293,503	
100.09	NRCC O/P Meals									0	
100.99										0	
TOTAL	2,067,270	0	0	0	0	0	0	0	0	153,239,569	201,003
COST TO BE ALLOCATED	28,562,174	0	0	0	0	0	0	0	0	47,014,569	4,571,529
UNIT COST MULTIPLIER - SCH 8	13.816373	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.306804	22.743584

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (HR SERV)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (NURSE HR)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (TIME SPENT)	SOC SERV (TIME SPENT)	STAT	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	36,015	14,192	165				21	2,239				
38.00	Recovery Room	4,058	3,117	325		7,581		14	12				
39.00	Delivery Room and Labor Room	7,572	6,212	134		1,403		111	152				
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Lab - Clinical												
44.03	Lab Cardiac Cath												
47.00	Blood Storing and Processing												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	2,071		24		3,249		2					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
59.00													
59.01													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency												
62.00	Observation Beds												
71.00													
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,915		13									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAM CAP						144						
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	1,479											
100.04	Home Ventilator Care												
100.05	Home IV therapy												
100.07	CRNA Expense (HMO)												
100.08	I and R Non-MD						338						
100.09	NRCC O/P Meals				2,555								
100.99													
TOTAL													
		194,945	68,322	2,681	128,754	77,335	0	781	2,403	10,000	52,838	52,838	0
COST TO BE ALLOCATED													
		3,798,500	387,678	6,383,014	4,174,240	421,252	0	7,276,256	4,945,502	14,070,101	4,633,761	1,462,588	0
UNIT COST MULTIPLIER - SCH 8													
		19.484982	5.674273	2380.833271	32.420275	5.447107	0.000000	9316.588382	2058.053205	1407.010099	87.697508	27.680610	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:

DECEMBER 31, 2009

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)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

1.00 Old Capital Related Costs - Building and Fixtures
 2.00 Old Capital Related Costs - Movable Equipment
 3.00 New Capital Related Costs - Building and Fixtures
 4.00 New Capital Related 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 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 & Supply
 16.00 Pharmacy
 17.00 Medical Records and Library
 18.00 Social Service
 19.00
 19.02
 19.03
 20.00
 21.00 Nursing School
 22.00 Intern and Res Service - Salary and Fringes
 23.00 Intern and Res Other Program
 24.00 Paramedical Ed Program
INPATIENT ROUTINE COST CENTERS
 25.00 Adults and Pediatrics (Gen Routine)
 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
 31.01 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

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Building and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Movable Equipment		0	0
3.00	New Capital Related Costs - Building and Fixtures	7,518,007	0	7,518,007
4.00	New Capital Related Costs - Movable Equipment	432,427	0	432,427
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	28,561,811	0	28,561,811
6.01	Non-Patient Telephones		0	0
6.02	Data Processing		0	0
6.03	Purchasing/Receiving		0	0
6.04	Patient Admitting		0	0
6.05	Patient Business Office		0	0
6.06			0	0
6.07			0	0
6.08			0	0
6.00	Administrative and General	42,468,290	0	42,468,290
7.00	Maintenance and Repairs	3,373,101	0	3,373,101
8.00	Operation of Plant	2,198,158	0	2,198,158
9.00	Laundry and Linen Service	120,817	0	120,817
10.00	Housekeeping	3,219,402	0	3,219,402
11.00	Dietary	1,926,412	0	1,926,412
12.00	Cafeteria	23,462	0	23,462
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	4,074,138	0	4,074,138
15.00	Central Services & Supply	1,949,389	0	1,949,389
16.00	Pharmacy	9,055,788	0	9,055,788
17.00	Medical Records and Library	2,172,250	0	2,172,250
18.00	Social Service	762,521	0	762,521
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern and Res Service - Salary and Fringes		0	0
23.00	Intern and Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	42,787,680	0	42,787,680
26.00	Intensive Care Unit	7,843,850	0	7,843,850
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Intensive Care Nursery	2,199,767	0	2,199,767
31.01	Intermediate Care Nursery		0	0
32.00			0	0
33.00	Nursery	2,149,060	0	2,149,060
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 21,336,894	\$ 0	\$ 21,336,894
38.00	Recovery Room	2,432,872	0	2,432,872
39.00	Delivery Room and Labor Room	5,193,951	0	5,193,951
40.00	Anesthesiology	4,037,119	0	4,037,119
41.00	Radiology - Diagnostic	14,563,792	0	14,563,792
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	2,498,494	0	2,498,494
44.00	Laboratory		0	0
44.01	Lab - Clinical	24,419,515	0	24,419,515
44.03	Lab Cardiac Cath	3,350,597	0	3,350,597
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	3,886,922	0	3,886,922
50.00	Physical Therapy	2,837,970	0	2,837,970
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	938,718	0	938,718
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	1,338,011	0	1,338,011
56.00	Drugs Charged to Patients	476,931	0	476,931
57.00	Renal Dialysis	1,567,345	0	1,567,345
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	19,736,886	0	19,736,886
62.00	Observation Beds		0	0
71.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 271,452,347	\$ 0	\$ 271,452,347
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	217,215	0	217,215
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAM CAP	250,358	0	250,358
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	617	0	617
100.05	Home IV therapy	521,156	0	521,156
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	196,305	0	196,305
100.09	NRCC O/P Meals		0	0
100.99			0	0
100.99	SUBTOTAL	\$ 1,185,651	\$ 0	\$ 1,185,651
101	TOTAL	\$ 272,637,998	\$ 0	\$ 272,637,998

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA TERESA

Page 1
Fiscal Period Ended:
DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Lab - Clinical	0											
44.03 Lab Cardiac Cath	0											
47.00 Blood Storing and Processing	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	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
60.01 Other Clinic Services	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
71.00	0											
82.00	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAM CAP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV therapy	0											
100.07 CRNA Expense (HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
100.99	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name			Fiscal Period				Provider NPI		Adjustments	
KAISER FOUNDATION HOSPITAL - SANTA TERESA			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1063582989		7	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
1							<p style="text-align: center;"><u>MEMORANDUM ADJUSTMENT</u></p> <p>The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245</p>			

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA TERESA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1063582989		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Adj. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT												
2	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	335	61	396		
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	6	4	10		
	4A	D-1	II	XIX	43.00	4	Intensive Care Unit	50	(2)	48		
3	4A	Not Reported						Medi-Cal Administrative Days	0	2	2	
	4A	Not Reported						Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26	
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	1,163	(1,146)	17		
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	549	(538)	11		
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	22	(18)	4		
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	97	(92)	5		
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	1,286	(974)	312		
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	161	(150)	11		
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	3,042	2,361	5,403		
	6	D-4		XIX	44.03	2	Medi-Cal Ancillary Units - Cardiac Catherization Laboratory	9	(4)	5		
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	0	737	737		
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	597	(423)	174		
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	709	(580)	129		
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	391	4	395		
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	391	4	395		
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	44	31	75		
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	8,461	(788)	7,673		
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$1,172,567	\$502,825	\$1,675,392		
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Units	8,461	(788)	7,673		
6	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$870,588	\$37,413	\$908,001		

-Continued on next page-

Provider Name				Fiscal Period				Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA TERESA				JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1063582989		7
Report References				Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Cost Report							
			Part	Title	Line	Col.				
<p>-Continued from previous page-</p> <p style="text-align: center;"><u>ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT</u></p> <p style="text-align: center;">To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: June 14, 2012 Payment Period: January 1, 2009 through June 11, 2012 Service Period: January 1, 2009 through December 31, 2009 42 CFR 413.20, 413.50, 413.53, 413.60, and 413.64 CCR, Title 22, Section 51542 CMS Pub. 15-1, Sections 2304 and 2408</p>										

Provider Name			Fiscal Period				Provider NPI		Adjustments	
KAISER FOUNDATION HOSPITAL - SANTA TERESA			JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				1063582989		7	
Report References										
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
7	3	Not Reported					Routine Services - Late Billing Penalty To adjust for late billing penalties applicable to routine services. CCR, Title 22, Section 51458.1 CMS Pub.15-1, Sections 2304 and 2408	\$0	\$140,711	\$140,711