

**REPORT
ON THE
COST REPORT REVIEW**

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

**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: Edmund Yee**



TOBY DOUGLAS
Director

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



EDMUND G. BROWN, JR
Governor

May 16, 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 CLARA
NATIONAL PROVIDER IDENTIFIER (NPI) 1326119967
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 \$815,026 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 (SCHEULE 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 CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1326119967 Reported	\$ 145,656	
Net Change	\$ (960,682)	
Audited Amount Due Provider (State)	\$ (815,026)	
2. Subprovider I (SCHEDULE 1-1) Provider NPI: Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) Provider NPI: Reported	\$ 0	
Net Change	\$ 0	
Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) Provider NPI: Reported		\$ 0
Net Change		\$ 0
Audited Cost		\$ 0
Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) Provider NPI: Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) Provider NPI: Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) Provider NPI: Reported		\$ 0.00
Net Change		\$ 0.00
Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)	\$ (815,026)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

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)		\$ (815,026)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1326119967

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 3,206,171	\$ 3,676,892
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ 0	N/A
4. \$	\$ 0	0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 3,206,171	\$ 3,676,892
6. Interim Payments (Adj 7)	\$ (3,060,515)	\$ (3,787,542)
7. Balance Due Provider (State)	\$ 145,656	\$ (110,650)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (704,376)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 145,656	\$ (815,026)
	(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 HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1326119967

1. 10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2. Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>438,375</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>266,001</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>704,376</u></u> (To Schedule 1, Line 9)

STATE OF CALIFORNIA

SCHEDULE A-2
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 1183 REDUCTION TO SERVICES FROM OCTOBER 1, 2008 THROUGH APRIL 5, 2009 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1326119967

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>3,676,892</u>
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	\$ <u>968.09</u>
3. Medi-Cal Nursery Days (Code 171)	<u>15</u>
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	\$ <u>14,521</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	\$ <u>8,079</u>
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	\$ <u>8,684</u>
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>3,645,608</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	<u>1,211</u>
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>3,010.41</u>

Audited Cost For Services From 10/01/08 Through 04/05/09

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>330</u>
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>993,435</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>894,092</u>

Audited Cost For Services From 10/01/08 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 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	<u>330</u>
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	\$ <u>555,060</u>

AB1183 Reduction for 10/01/08 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>438,375</u> (To Schedule A, Line 2)

STATE OF CALIFORNIA

SCHEDULE A-3
PROGRAM: NONCONTRACT

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH April 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31 ,2009

Provider NPI:
1326119967

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>3,676,892</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	\$ <u>8,079</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	\$ <u>8,684</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>3,660,129</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u><u>1,226</u></u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>2,985.42</u></u>

AB 5 - 10 % Cost Reduction For Services From 04/06/09 Through 04/12/11

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11(excludes Administrative Days)	<u>891</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11(Line 6 * Line 7)	\$ <u>2,660,009</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>266,001</u></u> (To Schedule A, Line 3)

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

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1326119967

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>3,206,171</u>	\$ <u>3,676,892</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 6)	\$ <u>7,193,553</u>	\$ <u>7,334,752</u>
3. Inpatient Ancillary Service Units (Adj 6)	<u>34,368</u>	<u>15,575</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>7,227,921</u>	<u>7,350,327</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>4,021,750</u>	\$ <u>3,673,435</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1326119967

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	72,172	71,691
2. Inpatient Days (include private, exclude swing-bed)	72,172	71,691
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	72,172	71,691
5. Medicare NF Swing-Bed Days through Dec 31 (Adj)	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Adj)	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Adj)	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Adj)	0	0
9. Medi-Cal Days (excluding swing-bed) (Adj 3)	637	435

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 25)	\$ 164,921,104	\$ 164,921,178
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)	\$ 164,921,104	\$ 164,921,178

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)	\$ 164,921,104	\$ 164,921,178

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,285.11	\$ 2,300.44
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 1,455,615	\$ 1,000,691
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 1,111,355	\$ 2,563,542
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,566,970	\$ 3,564,233

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARAFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1326119967

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 7,340,026	\$ 7,340,023
2. Total Inpatient Days (Adj 2)	7,122	7,582
3. Average Per Diem Cost	\$ 1,030.61	\$ 968.09
4. Medi-Cal Inpatient Days (Adj 3)	24	15
5. Cost Applicable to Medi-Cal	\$ 24,735	\$ 14,521
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 25)	\$ 36,637,892	\$ 36,637,879
7. Total Inpatient Days (Adj 2)	8,298	8,381
8. Average Per Diem Cost	\$ 4,415.27	\$ 4,371.54
9. Medi-Cal Inpatient Days (Adj 3)	76	118
10. Cost Applicable to Medi-Cal	\$ 335,561	\$ 515,842
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 25)	\$ 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, Col 25)	\$ 21,001,924	\$ 21,001,919
17. Total Inpatient Days (Adj 2)	6,823	6,824
18. Average Per Diem Cost	\$ 3,078.11	\$ 3,077.66
19. Medi-Cal Inpatient Days (Adj 3)	244	658
20. Cost Applicable to Medi-Cal	\$ 751,059	\$ 2,025,100
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj 4)	\$ 0.00	\$ 351.26
27. Medi-Cal Inpatient Days (Adj 4)	0	23
28. Cost Applicable to Medi-Cal	\$ 0	\$ 8,079
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)	\$ 1,111,355	\$ 2,563,542

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1326119967

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

ADJUSTMENTS TO MEDI-CAL UNITS

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1326119967

ANCILLARY UNITS		REPORTED	ADJUSTMENTS (Adj 5)	AUDITED
37.00	Operating Room	7,926	(7,726)	200
37.01	CVOR			0
38.00	Recovery Room	1,328	(1,290)	38
39.00	Delivery Room and Labor Room	54	(48)	6
40.00	Anesthesiology	8,852	(8,663)	189
41.00	Radiology - Diagnostic	1,488	(852)	636
41.02				0
42.00	Radiology - Therapeutic			0
43.00	Radioisotope	14	(13)	1
44.00	Laboratory			0
44.01	Laboratory - Clinical	9,441	1,365	10,806
44.03	Lab - Cardiac Cath	60	(42)	18
47.00	Blood Storing, Processing and Trans			0
49.00	Respiratory Therapy	2,460	(1,436)	1,024
50.00	Physical Therapy	287	(171)	116
51.00	Occupational Therapy			0
52.00	Speech Pathology			0
53.00	Electrocardiology	819	(675)	144
54.00	Electroencephalography			0
55.00	Medical Supplies Charged to Patients	658	517	1,175
56.00	Drugs Charged to Patients	981	194	1,175
57.00	Renal Dialysis			0
58.00	ASC (Non-Distinct Part)			0
58.01	Professional Services			0
58.02				0
59.00				0
59.01				0
59.02				0
60.00	Clinic			0
61.00	Emergency	0	47	47
62.00	Observation Beds			0
63.00	FQHC 5			0
65.00	FQHC 6			0
65.00	Melanoma Center			0
70.00	Emergency			0
71.00	Home Health Agency			0
80.00				0
93.00	Hospice			0
TOTAL MEDI-CAL ANCILLARY UNITS		34,368	(18,793)	15,575

(To Schedule 5)

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

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	3,346,108	0	0	0	0	0	0	0	0	37,983,412	10,448,270
37.01 CVOR	0	315,981	0	0	0	0	0	0	0	0	5,465,557	1,503,436
38.00 Recovery Room	0	672,350	0	0	0	0	0	0	0	0	4,289,960	1,180,059
39.00 Delivery Room and Labor Room	0	1,794,487	0	0	0	0	0	0	0	0	11,934,368	3,282,841
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	8,602,170	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	32,201,393	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	4,327,264	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	0	0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	0	0	35,903,997	0
44.03 Lab - Cardiac Cath	0	0	0	0	0	0	0	0	0	0	25,612,201	0
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	1,776,549	0	0	0	0	0	0	0	0	8,627,560	2,373,222
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	2,790,327	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	797,538	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	2,466,184	678,384
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	980,006	269,575
57.00 Renal Dialysis	0	138	0	0	0	0	0	0	0	0	1,790,550	492,535
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	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
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	32,923,852	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 FQHC 5	0	0	0	0	0	0	0	0	0	0	0	0
65.00 FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	0	3,299,061	0	0	0	0	0	0	0	0	17,349,884	4,772,512
80.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	0	1,412,050	0	0	0	0	0	0	0	0	7,844,692	2,157,875
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	351,134	96,588
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAMP	0	82,565	0	0	0	0	0	0	0	0	469,647	129,188
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	389,563	107,159
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	275,006	75,647
100.05 Home IV Therapy	0	14	0	0	0	0	0	0	0	0	147,291	40,516
100.06 Non-Certified Hospice	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	140,259	0	0	0	0	0	0	0	0	759,244	208,849
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>54,131,621</u>	<u>0</u>	<u>520,761,834</u>	<u>81,461,121</u>							

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

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	428,871	687,379	180,507	2,288,465	0	92,275	0	0	6,427,299	0	0	0
37.01 CVOR	121,745	195,129	0	0	0	8,711	0	0	0	0	0	0
38.00 Recovery Room	116,926	187,405	65,702	432,953	0	18,543	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	266,633	427,350	157,767	865,906	0	49,491	0	262,495	771,276	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
41.02	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 Laboratory - 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	128,546	0	0	0
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	18,827	30,175	0	216,476	0	48,994	0	0	25,709	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.01 Professional Services	0	0	0	0	0	0	0	0	0	0	0	0
58.02	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
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.00 FQHC 5	0	0	0	0	0	0	0	0	0	0	0	0
65.00 FQHC 6	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0	0	0	0
70.00 Emergency	0	0	0	0	0	0	0	0	0	0	0	0
71.00 Home Health Agency	21,404	34,305	182	236,771	0	90,980	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
93.00 Hospice	27,082	43,406	214	173,954	0	38,941	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	11,511	18,449	0	19,328	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAMP	0	0	0	0	0	2,280	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	122,383	196,151	0	0	0	0	0	0	0	0	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA 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	3,866	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	127,314	0	0	0	0	0	0	0
TOTAL	<u>3,502,573</u>	<u>5,613,800</u>	<u>1,497,980</u>	<u>10,001,403</u>	<u>5,206,210</u>	<u>1,218,933</u>	<u>0</u>	<u>12,282,937</u>	<u>7,789,886</u>	<u>29,919,675</u>	<u>7,101,199</u>	<u>3,248,074</u>

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 21.00	NURSING SCHOOL 21.01	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	2,023,309	430	0	60,560,214	(2,023,740)	58,536,474
37.01 CVOR	0	0	0	0	0	0	0	0	7,294,578		7,294,578
38.00 Recovery Room	0	0	0	0	0	0	0	0	6,291,548		6,291,548
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	18,018,126		18,018,126
40.00 Anesthesiology	0	0	0	0	0	0	0	0	8,602,170		8,602,170
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	32,201,393		32,201,393
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	4,327,264		4,327,264
44.00 Laboratory	0	0	0	0	0	0	0	0	0		0
44.01 Laboratory - Clinical	0	0	0	0	0	0	0	0	35,903,997		35,903,997
44.03 Lab - Cardiac Cath	0	0	0	0	0	0	0	0	25,740,747		25,740,747
47.00 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	11,340,963		11,340,963
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,790,327		2,790,327
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	797,538		797,538
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	3,144,568		3,144,568
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	1,249,581		1,249,581
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,283,084		2,283,084
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.01 Professional Services	0	0	0	0	0	0	0	0	0		0
58.02	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
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	1,047,344	222	0	33,971,419	(1,047,567)	32,923,852
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00 FQHC 5	0	0	0	0	0	0	0	0	0		0
65.00 FQHC 6	0	0	0	0	0	0	0	0	0		0
65.00 Melanoma Center	0	0	0	0	0	0	0	0	0		0
70.00 Emergency	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	22,506,038		22,506,038
80.00	0	0	0	0	0	0	0	0	0		0
93.00 Hospice	0	0	0	0	0	0	0	0	10,286,166		10,286,166
NONREIMBURSABLE COST CENTERS											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	497,009		497,009
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0
100.01 FAMCAMP	0	0	0	0	0	0	0	0	601,115		601,115
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	815,255		815,255
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	350,653		350,653
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	187,807		187,807
100.06 Non-Certified Hospice	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
100.08 I and R Non-MD	0	0	0	0	0	0	0	0	971,959		971,959
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	127,314		127,314
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,015,196</u>	<u>1,914</u>	<u>0</u>	<u>520,761,834</u>	<u>(9,017,113)</u>	<u>511,744,721</u>

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

	EMP BENE (HOURS PAID)	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS											
37.00	Operating Room	243,243								37,983,412	63,898
37.01	CVOR	22,970								5,465,557	18,139
38.00	Recovery Room	48,876								4,289,960	17,421
39.00	Delivery Room and Labor Room	130,449								11,934,368	39,726
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.03	Lab - Cardiac Cath									0	
47.00	Blood Storing, Processing and Trans									0	
49.00	Respiratory Therapy	129,145								8,627,560	2,805
50.00	Physical Therapy									0	
51.00	Occupational Therapy									0	
52.00	Speech Pathology									0	
53.00	Electrocardiology									0	
54.00	Electroencephalography									0	
55.00	Medical Supplies Charged to Patients									2,466,184	
56.00	Drugs Charged to Patients									980,006	
57.00	Renal Dialysis	10								1,790,550	
58.00	ASC (Non-Distinct Part)									0	
58.01	Professional Services									0	
58.02										0	
59.00										0	
59.01										0	
59.02										0	
60.00	Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
63.00	FQHC 5									0	
65.00	FQHC 6									0	
65.00	Melanoma Center									0	
70.00	Emergency									0	
71.00	Home Health Agency	239,823								17,349,884	3,189
80.00										0	
93.00	Hospice	102,648								7,844,692	4,035
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									351,134	1,715
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAMCAMP	6,002								469,647	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									389,563	18,234
100.04	Home Ventilator Care									275,006	
100.05	Home IV Therapy	1								147,291	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	10,196								759,244	
100.09	NRCC O/P Meals									0	
TOTAL		3,935,061	0	0	0	0	0	0	0	296,141,970	521,853
COST TO BE ALLOCATED		54,131,621	0	0	0	0	0	0	0	81,461,121	3,502,573
UNIT COST MULTIPLIER - SCH 8		13.756234	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.275075	6.711800

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (TIME SPENT)	DIETARY (MEALS SERVED)	CAFETERIA (FTE'S)	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (TIME SPENT)	CENT SERV & SUPPLY (TIME SPENT)	PHARMACY (COSTS REQUIS)	MED REC (PATIENT DAYS)	SOC SERV (PATIENT DAYS)	STAT	
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	63,898	16,844	2,368	11,694			4,000					
37.01	CVOR	18,139			1,104								
38.00	Recovery Room	17,421	6,131	448	2,350								
39.00	Delivery Room and Labor Room	39,726	14,722	896	6,272		29	480					
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.02													
42.00	Radiology - Therapeutic												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
44.03	Lab - Cardiac Cath							80					
47.00	Blood Storing, Processing and Trans												
49.00	Respiratory Therapy	2,805		224	6,209			16					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.01	Professional Services												
58.02													
59.00													
59.01													
59.02													
60.00	Clinic												
61.00	Emergency												
62.00	Observation Beds												
63.00	FQHC 5												
65.00	FQHC 6												
65.00	Melanoma Center												
70.00	Emergency												
71.00	Home Health Agency	3,189	17	245	11,530								
80.00													
93.00	Hospice	4,035	20	180	4,935								
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	1,715		20									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP				289								
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned	18,234											
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expense (HMO)												
100.08	I and R Non-MD				490								
100.09	NRCC O/P Meals				5,080								
	TOTAL	521,853	139,784	10,349	207,734	154,476	0	1,357	4,848	10,000	92,771	92,771	0
	COST TO BE ALLOCATED	5,613,800	1,497,980	10,001,403	5,206,210	1,218,933	0	12,282,937	7,789,886	29,919,675	7,101,199	3,248,074	0
	UNIT COST MULTIPLIER - SCH 8	10.757435	10.716394	966.412507	25.061905	7.890759	0.000000	9051.538294	1606.824652	2991.967530	76.545465	35.011736	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - SANTA CLARA

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	21.00	21.01	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Capital Related Costs - Buildings and Fixtures
- 2.00 Old Capital Related Costs - Moveable Equipment
- 3.00 New Capital Related Costs - Buildings and Fixtures
- 4.00 New Capital Related Costs - Moveable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 6.01 Non-Patient Telephones
- 6.02 Data Processing
- 6.03 Purchasing/Receiving
- 6.04 Patient Admitting
- 6.05 Patient Business Office
- 6.06
- 6.07
- 6.08
- 6.00 Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services and Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 21.00 Nursing School
- 21.01 Clinical Pastoral Education
- 22.00 Intern and Res Service - Salary and Fringes
- 23.00 Intern and Res - Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults and Pediatrics (Gen Routine) 107,432 107,432
- 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 Subprovider 2 Psych
- 32.00
- 33.00 Nursery
- 34.00 Medicare Certified Nursing Facility
- 35.00 Distinct Part Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 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	21.00	21.01	22.00	23.00	24.00
ANCILLARY COST CENTERS							
37.00	Operating Room				36,566	36,566	
37.01	CVOR						
38.00	Recovery Room						
39.00	Delivery Room and Labor Room						
40.00	Anesthesiology						
41.00	Radiology - Diagnostic						
41.02							
42.00	Radiology - Therapeutic						
43.00	Radioisotope						
44.00	Laboratory						
44.01	Laboratory - Clinical						
44.03	Lab - Cardiac Cath						
47.00	Blood Storing, Processing and Trans						
49.00	Respiratory Therapy						
50.00	Physical Therapy						
51.00	Occupational Therapy						
52.00	Speech Pathology						
53.00	Electrocardiology						
54.00	Electroencephalography						
55.00	Medical Supplies Charged to Patients						
56.00	Drugs Charged to Patients						
57.00	Renal Dialysis						
58.00	ASC (Non-Distinct Part)						
58.01	Professional Services						
58.02							
59.00							
59.01							
59.02							
60.00	Clinic						
61.00	Emergency				18,928	18,928	
62.00	Observation Beds						
63.00	FQHC 5						
65.00	FQHC 6						
65.00	Melanoma Center						
70.00	Emergency						
71.00	Home Health Agency						
80.00							
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						
100.00	Non-Certified Home Health						
100.01	FAMCAMP						
100.02	Residents - MD (To HMO)						
100.03	Vacant Unassigned						
100.04	Home Ventilator Care						
100.05	Home IV Therapy						
100.06	Non-Certified Hospice						
100.07	CRNA Expense (HMO)						
100.08	I and R Non-MD						
100.09	NRCC O/P Meals						
TOTAL	0	0	0	0	162,926	162,926	0
COST TO BE ALLOCATED	0	0	0	0	9,015,196	1,914	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	55.333074	0.011747	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Capital Related Costs - Buildings and Fixtures	\$	\$ 0	\$ 0
2.00	Old Capital Related Costs - Moveable Equipment		0	0
3.00	New Capital Related Costs - Buildings and Fixtures	11,797,399	0	11,797,399
4.00	New Capital Related Costs - Moveable Equipment	1,816,891	0	1,816,891
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	54,131,621	0	54,131,621
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	74,893,690	0	74,893,690
7.00	Maintenance and Repairs	2,536,182	0	2,536,182
8.00	Operation of Plant	3,785,132	0	3,785,132
9.00	Laundry and Linen Service	1,013,870	0	1,013,870
10.00	Housekeeping	5,149,713	0	5,149,713
11.00	Dietary	2,764,195	0	2,764,195
12.00	Cafeteria	24,263	0	24,263
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	7,254,126	0	7,254,126
15.00	Central Services and Supply	3,865,998	0	3,865,998
16.00	Pharmacy	21,042,697	0	21,042,697
17.00	Medical Records and Library	3,878,577	0	3,878,577
18.00	Social Service	1,888,340	0	1,888,340
19.00			0	0
19.02			0	0
19.03			0	0
21.00	Nursing School		0	0
21.01	Clinical Pastoral Education		0	0
22.00	Intern and Res Service - Salary and Fringes	4,705,180	0	4,705,180
23.00	Intern and Res - Other Program	1,501	0	1,501
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	63,832,139	0	63,832,139
26.00	Intensive Care Unit	15,515,539	0	15,515,539
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	9,914,800	0	9,914,800
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery	3,911,270	0	3,911,270
34.00	Medicare Certified Nursing Facility		0	0
35.00	Distinct Part Nursing Facility		0	0
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SANTA CLARA

Fiscal Period Ended:
DECEMBER 31, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 32,866,634	\$ 0	\$ 32,866,634
37.01	CVOR	4,762,043	0	4,762,043
38.00	Recovery Room	3,132,875	0	3,132,875
39.00	Delivery Room and Labor Room	9,164,735	0	9,164,735
40.00	Anesthesiology	8,602,170	0	8,602,170
41.00	Radiology - Diagnostic	32,195,975	0	32,195,975
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	4,327,264	0	4,327,264
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	35,903,997	0	35,903,997
44.03	Lab - Cardiac Cath	25,604,249	0	25,604,249
47.00	Blood Storing, Processing and Trans		0	0
49.00	Respiratory Therapy	6,667,766	0	6,667,766
50.00	Physical Therapy	2,790,327	0	2,790,327
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	797,538	0	797,538
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	2,466,184	0	2,466,184
56.00	Drugs Charged to Patients	980,006	0	980,006
57.00	Renal Dialysis	1,790,412	0	1,790,412
58.00	ASC (Non-Distinct Part)		0	0
58.01	Professional Services		0	0
58.02			0	0
59.00			0	0
59.01			0	0
59.02			0	0
60.00	Clinic		0	0
61.00	Emergency	32,923,852	0	32,923,852
62.00	Observation Beds		0	0
63.00	FQHC 5		0	0
65.00	FQHC 6		0	0
65.00	Melanoma Center		0	0
70.00	Emergency		0	0
71.00	Home Health Agency	13,978,708	0	13,978,708
80.00			0	0
93.00	Hospice	6,344,204	0	6,344,204
	SUBTOTAL	\$ 519,022,062	\$ 0	\$ 519,022,062
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	311,422	0	311,422
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAMCAMP	387,082	0	387,082
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	275,006	0	275,006
100.05	Home IV Therapy	147,277	0	147,277
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	618,985	0	618,985
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 1,739,772	\$ 0	\$ 1,739,772
101	TOTAL	\$ 520,761,834	\$ 0	\$ 520,761,834

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SANTA CLARA

DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
37.01 CVOR	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
44.03 Lab - Cardiac Cath	0											
47.00 Blood Storing, Processing and Trans	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.01 Professional Services	0											
58.02	0											
59.00	0											
59.01	0											
59.02	0											
60.00 Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.00 FQHC 5	0											
65.00 FQHC 6	0											
65.00 Melanoma Center	0											
70.00 Emergency	0											
71.00 Home Health Agency	0											
80.00	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											
100.00 Non-Certified Home Health	0											
100.01 FAMCAMP	0											
100.02 Residents - MD (To HMO)	0											
100.03 Vacant Unassigned	0											
100.04 Home Ventilator Care	0											
100.05 Home IV Therapy	0											
100.06 Non-Certified Hospice	0											
100.07 CRNA Expense (HMO)	0											
100.08 I and R Non-MD	0											
100.09 NRCC O/P Meals	0											
101.00 TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0

(To Sch 10)

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1326119967		8
Report References												
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
							<u>MEMORANDUM ADJUSTMENT</u>					
1							The services provided to Medi-Cal inpatients in Noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5 and AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W & I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period			Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1326119967		8
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 REPORTED PATIENT DAYS</u>												
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	72,172	(481)	71,691			
	4A	D-1	II	42.00	2	Nursery	7,122	460	7,582			
	4A	D-1	II	43.00	2	Intensive Care Unit	8,298	83	8,381			
	4A	D-1	II	47.00	2	Intensive Care Nursery	6,823	1	6,824			
To adjust total patient days to agree with the provider's revised patient day summary. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304												

Provider Name							Fiscal Period	Provider NPI	Adjustments		
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1326119967	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Audit Report	Cost Report									
		Work Sheet	Part	Title	Line	Col.					
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT											
3	4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics	637	(202)	435	
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days - Nursery	24	(9)	15	
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	76	42	118	
	4A	D-1	II	XIX	47.00	4	Medi-Cal Days - Intensive Care Nursery	244	414	658	
4	4A	Not Reported						Medi-Cal Administrative Days	0	23	23
	4A	Not Reported						Medi-Cal Administrative Day Rate	\$0.00	\$351.26	\$351.26
5	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	7,926	(7,726)	200	
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	1,328	(1,290)	38	
	6	D-4		XIX	39.00	2	Medi-Cal Ancillary Units - Delivery Room and Labor Room	54	(48)	6	
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	8,852	(8,663)	189	
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	1,488	(852)	636	
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	14	(13)	1	
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	9,441	1,365	10,806	
	6	D-4		XIX	44.03	2	Medi-Cal Ancillary Units - Catheterization Laboratory	60	(42)	18	
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	2,460	(1,436)	1,024	
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	287	(171)	116	
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	819	(675)	144	
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	658	517	1,175	
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	981	194	1,175	
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	0	47	47	
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	34,368	(18,793)	15,575	
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$7,193,553	\$141,199	\$7,334,752	
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	34,368	(18,793)	15,575	
7	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$3,060,515	\$727,027	\$3,787,542	

-Continued on next page-

Provider Name KAISER FOUNDATION HOSPITAL - SANTA CLARA							Fiscal Period JANUARY 1, 2009 THROUGH DECEMBER 31, 2009				Provider NPI 1326119967		Adjustments 8
Report References							Explanation of Audit Adjustments				As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.							

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following
EDS Paid Claims Summary:
Report Date: May 3, 2011
Payment Period: January 1, 2009 through May 3, 2011
Service Period: January 1, 2009 through December 31, 2009
CCR, Title 22, Section 51542
CMS Pub. 15-1, Sections 2304, 2404, and 2408

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SANTA CLARA							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1326119967		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
8	3	Not Reported		Routine Services - Late Billing Penalty Adjustment 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	\$207,422	\$207,422	