

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**KAISER FOUNDATION HOSP. – SOUTH SAN FRANCISCO  
SOUTH SAN FRANCISCO, CALIFORNIA  
PROVIDER NUMBER: ZZR00070F AND  
NPI NUMBER: 1982774337**

**FISCAL PERIOD ENDED  
DECEMBER 31, 2007**

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

**Section Chief: Louise Wong  
Audit Supervisor: Matthew Moy  
Auditor: Edmund Yee**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

May 8, 2012

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

In the Matter of:

PROVIDER: KAISER FOUNDATION HOSPITAL – SOUTH SAN FRANCISCO  
PROVIDER NO. ZZR00070F  
NPI NO. 1982774337  
FISCAL PERIOD ENDED DECEMBER 31, 2007  
CASE NO. HA11-1207-473B-LA

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated August 9, 2011 from the informal hearing, the following revisions are made to the Medi-Cal audit report dated September 8, 2010.

SUMMARY OF REVISIONS

<u>MEDI-CAL NONCONTRACT SETTLEMENT (SCHEDULE 1)</u>		
Audited Amount Due State	\$	4,069
Revision		<u>89</u>
Revised Amount Due State	\$	<u>4,158</u>

Enclosed is the revised Summary of Findings and supporting schedules detailing the results of the recomputation.

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount owed to the provider (including interest as prescribed by law) will be forwarded to the provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

Jane C. Moore  
Page 2

If you have any questions in regard to this revision, please call the Audits Section-  
Richmond at (510) 620-3100.

Original Signed by

Louise Wong, Chief  
Audits Section—Richmond  
Financial Audits Branch

Certified

cc: Evie Correa, Chief  
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**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO**

**Fiscal Period Ended:**  
**DECEMBER 31, 2007**

	SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>Provider No. ZZR00070F</b> Audited	\$ (4,069)	
Net Change	\$ (89)	
Revised Amount Due Provider (State)	\$ (4,158)	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>Provider No.</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>Provider No.</b> Audited	\$ 0	
Net Change	\$ 0	
Revised Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>Provider No.</b> Audited		\$ 0
Net Change		\$ 0
Revised Cost		\$ 0
Revised Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>Provider No.</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>Provider No.</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>Provider No.</b> Audited		\$ 0.00
Net Change		\$ 0.00
Revised Cost Per Day		\$ 0.00
Revised Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>	\$ (4,158)	
<b>9. Total Medi-Cal Cost</b>		\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO**

**Fiscal Period Ended:**  
**DECEMBER 31, 2007**

		SETTLEMENT	COST
<b>10.</b>	<b>Subacute (SUBACUTE SCH 1-1)</b>		
	<b>Provider No.</b>		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>11.</b>	<b>Rural Health Clinic (RHC SCH 1)</b>		
	<b>Provider No.</b>		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>12.</b>	<b>Rural Health Clinic (RHC 95-210 SCH 1)</b>		
	<b>Provider No.</b>		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>13.</b>	<b>Rural Health Clinic (RHC 95-210 SCH 1-1)</b>		
	<b>Provider No.</b>		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>14.</b>	<b>County Medical Services Program (CMSP SCH 1)</b>		
	<b>Provider No.</b>		
	Audited	\$ 0	
	Net Change	\$ 0	
	Revised Amount Due Provider (State)	\$ 0	
<b>15.</b>	<b>Transitional Care (TC SCH 1)</b>		
	<b>Provider No.</b>		
	Audited		\$ 0.00
	Net Change		\$ 0.00
	Revised Cost Per Day		\$ 0.00
	Revised Amount Due Provider (State)	\$ 0	
<b>16.</b>	<b>Total Other Settlement Due Provider - (Lines 10 through 15)</b>	\$ 0	
<b>17.</b>	<b>Total Combined Revised Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>	\$ (4,158)	

## COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

Provider No.  
ZZR00070F

	AUDITED	REVISED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>8,185</u>	\$ <u>8,097</u>
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ <u>0</u>	\$ <u>N/A</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ <u>8,185</u>	\$ <u>8,097</u>
6. Interim Payments (Rev )	\$ <u>(12,254)</u>	\$ <u>(12,254)</u>
7. Balance Due Provider (State)	\$ <u>(4,069)</u>	\$ <u>(4,158)</u>
8. Duplicate Payments (Rev )	\$ <u>0</u>	\$ <u>0</u>
9. Routine Services - Late Billing Penalties (Rev )	\$ <u>0</u>	\$ <u>0</u>
10.	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u>(4,069)</u>	\$ <u>(4,158)</u>
	(To Summary of Findings)	

COMPUTATION OF LESSER OF  
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:  
DECEMBER 31, 2007Provider No.  
ZZR00070F

	AUDITED	REVISED
<b>REASONABLE COST OF MEDI-CAL INPATIENT SERVICES</b>		
1. Cost of Covered Services (Schedule 3)	\$ <u>8,185</u>	\$ <u>8,097</u>
<b>CHARGES FOR MEDI-CAL INPATIENT SERVICES</b>		
2. Inpatient Routine Service Charges (Rev )	\$ <u>9,990</u>	\$ <u>9,990</u>
3. Inpatient Ancillary Service Charges (Rev )	<u>83</u>	<u>83</u>
4. Total Charges - Medi-Cal Inpatient Services	<u>10,073</u>	<u>10,073</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>1,888</u>	\$ <u>1,976</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
	(To Schedule 1)	

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

COMPUTATION OF  
MEDI-CAL NET COSTS OF COVERED SERVICESProvider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:  
DECEMBER 31, 2007Provider No.  
ZZR00070F

	AUDITED	REVISED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 2,246	\$ 2,246
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 5,939	\$ 5,851
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch )	\$ 0	\$ 0
4.	\$ 0	\$ 0
5.	\$ 0	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 8,185	\$ 8,097
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 8,185	\$ 8,097
	(To Schedule 2)	
9. Coinsurance (Rev )	\$ 0	\$ 0
10. Patient and Third Party Liability (Rev )	\$ 0	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 8,185	\$ 8,097
	(To Schedule 1)	

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

Provider No.  
ZZR00070F

## GENERAL SERVICE UNIT NET OF SWING-BED COSTS

## INPATIENT DAYS

	AUDITED	REVISED
1. Total Inpatient Days (include private & swing-bed) (Rev 1)	26,630	27,034
2. Inpatient Days (include private, exclude swing-bed) (Rev 1)	26,630	27,034
3. Private Room Days (exclude swing-bed private room) (Rev )	0	0
4. Semi-Private Room Days (exclude swing-bed) (Rev 1)	26,630	27,034
5. Medicare NF Swing-Bed Days through Dec 31 (Rev )	0	0
6. Medicare NF Swing-Bed Days after Dec 31 (Rev )	0	0
7. Medi-Cal NF Swing-Bed Days through July 31 (Rev )	0	0
8. Medi-Cal NF Swing-Bed Days after July 31 (Rev )	0	0
9. Medi-Cal Days (excluding swing-bed) (Rev )	3	3

## SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Rev )	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Rev )	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Rev )	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Rev )	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 25)	\$ 52,721,510	\$ 52,721,510
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)	\$ 52,721,510	\$ 52,721,510

## 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)	\$ 52,721,510	\$ 52,721,510

## PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,979.78	\$ 1,950.19
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 5,939	\$ 5,851
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 0	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 5,939	\$ 5,851

( To Schedule 3 )

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:  
DECEMBER 31, 2007Provider No.  
ZZR00070F

	AUDITED	REVISED
<b>SPECIAL CARE AND/OR NURSERY UNITS</b>		
<b>NURSERY</b>		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 0	\$ 0
2. Total Inpatient Days (Rev )	0	0
3. Average Per Diem Cost	\$ 0.00	\$ 0.00
4. Medi-Cal Inpatient Days (Rev )	0	0
5. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>INTENSIVE CARE UNIT</b>		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 12,750,892	\$ 12,750,892
7. Total Inpatient Days (Rev 1)	3,490	3,539
8. Average Per Diem Cost	\$ 3,653.55	\$ 3,602.96
9. Medi-Cal Inpatient Days (Rev )	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>CORONARY CARE UNIT</b>		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Rev )	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Rev )	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>NEONATAL INTENSIVE CARE UNIT</b>		
16. Total Inpatient Routine Cost (Sch 8, Line 28, Col 27)	\$ 0	\$ 0
17. Total Inpatient Days (Rev )	0	0
18. Average Per Diem Cost	\$ 0.00	\$ 0.00
19. Medi-Cal Inpatient Days (Rev )	0	0
20. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>SURGICAL INTENSIVE CARE UNIT</b>		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Rev )	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Rev )	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
26. Per Diem Rate (Rev )	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Rev )	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
<b>ADMINISTRATIVE DAYS</b>		
29. Per Diem Rate (Rev )	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Rev )	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)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF  
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

Provider No.  
ZZR00070F

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

(To Schedule 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

Provider No:  
ZZR00070F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY UNITS (Rev )	RATIO COST TO UNITS	MEDI-CAL UNITS (From Schedule 6)	MEDI-CAL COST
<b>ANCILLARY COST CENTERS</b>						
37.00	Operating Room	\$ 21,698,659	618,461	35.084927	0	\$ 0
38.00	Recovery Room	3,735,196	445,302	8.388006	0	0
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	2,410,256	643,140	3.747638	0	0
41.00	Radiology - Diagnostic	11,772,884	969,454	12.143829	2	24
41.01	MRI	0	0	0.000000	0	0
41.02	CT Scan	0	0	0.000000	0	0
41.03	Echocardiology	0	0	0.000000	0	0
43.00	Radioisotope	1,616,161	168,598	9.585885	0	0
44.00	Laboratory	0	0	0.000000	0	0
44.01	Laboratory - Clinical	14,502,680	818,199	17.725126	65	1,152
44.03	Cardiac Cath Lab	0	0	0.000000	0	0
44.04	Blood Storing, Processing and Trans	0	0	0.000000	0	0
47.00	Blood Storing, Processing	0	0	0.000000	0	0
49.00	Respiratory Therapy	2,231,068	353,927	6.303753	3	19
50.00	Physical Therapy	1,279,658	92,006	13.908419	0	0
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	598,452	69,854	8.567183	5	43
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	787,573	30,120	26.147847	3	78
56.00	Drugs Charged to Patients	451,154	30,120	14.978551	3	45
57.00	Renal Dialysis	801,438	19,484	41.133151	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
59.00		0	0	0.000000	0	0
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
60.00	Clinic	0	0	0.000000	0	0
60.01	Other Clinic Services	0	0	0.000000	0	0
61.00	Emergency	15,035,623	33,969	442.627778	2	885
62.00	Observation Beds	0	0	0.000000	0	0
71.00		0	0	0.000000	0	0
82.00		0	0	0.000000	0	0
83.00		0	0	0.000000	0	0
84.00		0	0	0.000000	0	0
85.00		0	0	0.000000	0	0
86.00		0	0	0.000000	0	0
TOTAL		\$ 76,920,803	4,292,634		83	\$ 2,246

(To Schedule 3)

\* From Schedule 8, Column 27











Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	0	840,385	0	0	0	0	0	0	0	0	11,937,511	3,830,398
38.00 Recovery Room	0	408,916	0	0	0	0	0	0	0	0	2,656,056	852,251
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	2,410,256	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	11,772,884	0
41.01 MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02 CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
41.03 Echocardiology	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	1,616,161	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	14,502,680	0
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	280,394	0	0	0	0	0	0	0	0	1,549,307	497,127
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,279,658	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	598,452	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	596,253	191,320
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	341,558	109,596
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	606,750	194,688
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	15,035,623	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	125,864	40,386
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	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAP	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Residents - MD	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	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	4,424	1,420
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	12,708	4,078
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	55,146	0	0	0	0	0	0	0	0	166,748	53,505
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	12,316,360	0	0	0	0	0	0	0	0	142,900,468	23,244,090



Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

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
<b>ANCILLARY COST CENTERS</b>												
37.00 Operating Room	335,301	395,152	54,198	874,041	0	41,175	0	431,469	3,799,414	0	0	0
38.00 Recovery Room	32,308	38,075	0	136,478	0	20,027	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01 MRI	0	0	0	0	0	0	0	0	0	0	0	0
41.02 CT Scan	0	0	0	0	0	0	0	0	0	0	0	0
41.03 Echocardiology	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 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0	0	0	0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	25,633	30,209	98	83,242	0	13,737	0	0	31,715	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
<b>NONREIMBURSABLE COST CENTERS</b>												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	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	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAMCAP	0	0	0	0	0	0	0	0	0	0	0	0
100.02 Residents - MD	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	0	0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	0	0	0	0
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	0	0
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0	0	0	0
100.07 CRNA Expenses	0	0	0	0	0	0	0	0	0	0	0	0
100.08 I and R Non-MD	0	0	0	0	0	2,696	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	95,435	0	0	0	0	0	0	0
TOTAL	<u>2,284,376</u>	<u>2,405,709</u>	<u>264,627</u>	<u>3,445,831</u>	<u>1,934,984</u>	<u>477,345</u>	<u>0</u>	<u>4,140,520</u>	<u>4,084,846</u>	<u>8,574,394</u>	<u>2,757,233</u>	<u>975,430</u>



Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.01	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00	
<b>ANCILLARY COST CENTERS</b>											
37.00 Operating Room	0	0	0	0	0	0	0	0	21,698,659		21,698,659
38.00 Recovery Room	0	0	0	0	0	0	0	0	3,735,196		3,735,196
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0		0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	2,410,256		2,410,256
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	11,772,884		11,772,884
41.01 MRI	0	0	0	0	0	0	0	0	0		0
41.02 CT Scan	0	0	0	0	0	0	0	0	0		0
41.03 Echocardiology	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,616,161		1,616,161
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	14,502,680		14,502,680
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0		0
44.04 Blood Storing, Processing and Trans	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing	0	0	0	0	0	0	0	0	0		0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,231,068		2,231,068
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,279,658		1,279,658
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	598,452		598,452
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	787,573		787,573
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	451,154		451,154
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	801,438		801,438
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	15,035,623		15,035,623
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
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	166,250		166,250
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	0	0	0	0	0	0	0	0	0		0
100.01 FAMCAP	0	0	0	0	0	0	0	0	0		0
100.02 Residents - MD	0	0	0	0	0	0	0	0	0		0
100.03 Vacant - Unassigned	0	0	0	0	0	0	0	0	0		0
100.04 Home Ventilator Care	0	0	0	0	0	0	0	0	5,844		5,844
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	16,786		16,786
100.06 Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07 CRNA Expenses	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	222,949		222,949
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	95,435		95,435
TOTAL	0	0	0	0	0	0	0	0	142,900,468	0	142,900,468







STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

	EMP BENE (HOURS PAID) 5.00	STAT 6.01	STAT 6.02	STAT 6.03	STAT 6.04	STAT 6.05	STAT 6.06	STAT 6.07	STAT 6.08	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7.00
<b>ANCILLARY COST CENTERS</b>											
37.00	Operating Room	69,567								11,937,511	16,024
38.00	Recovery Room	33,850								2,656,056	1,544
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01	MRI									0	
41.02	CT Scan									0	
41.03	Echocardiology									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.03	Cardiac Cath Lab									0	
44.04	Blood Storing, Processing and Trans									0	
47.00	Blood Storing, Processing									0	
49.00	Respiratory Therapy	23,211								1,549,307	1,225
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									596,253	
56.00	Drugs Charged to Patients									341,558	
57.00	Renal Dialysis									606,750	
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	
<b>NONREIMBURSABLE COST CENTERS</b>											
96.00	Gift, Flower, Coffee Shop and Canteen									125,864	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00										0	
100.01	FAMCAP									0	
100.02	Residents - MD									0	
100.03	Vacant - Unassigned									0	
100.04	Home Ventilator Care									4,424	
100.05	Home IV Therapy									12,708	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses									0	
100.08	I and R Non-MD	4,565								166,748	
100.09	NRCC O/P Meals									0	
	TOTAL	1,019,547	0	0	0	0	0	0	0	72,440,664	109,170
	COST TO BE ALLOCATED	12,316,360	0	0	0	0	0	0	0	23,244,090	2,284,376
	UNIT COST MULTIPLIER - SCH 8	12.080228	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.320871	20.924942

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

	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	
<b>GENERAL SERVICE COST CENTERS</b>													
1.00	Old Cap Rel Costs - Buildings and Fixtures												
2.00	Old Cap Rel Costs - Moveable Equipment												
3.00	New Cap Rel Costs - Buildings and Fixtures												
4.00	New Cap Rel 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	1,708												
10.00	1,349												
11.00	2,213	148											
12.00	3,860	148											
13.00	Maintenance of Personnel												
14.00	2,777	113											
15.00	8,024	2,185	172										
16.00	2,106	2,309											
17.00	3,127	109											
18.00	564	2,158											
19.00													
19.01	Other KFH Cost												
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												
<b>INPATIENT ROUTINE COST CENTERS</b>													
25.00	44,345	27,759	1,229	81,256	18,995	566		61	8,232	26,630	26,630		
26.00	8,689	8,499	433	10,649	4,021	262		19	1,768	3,490	3,490		
27.00	Coronary Care Unit												
28.00	Neonatal Intensive Care Unit												
29.00	Surgical Intensive Care												
30.00	Intensive Care Nursery												
30.01	Intermediate Care Nursery												
32.00													
33.00	Nursery												
34.00	Medicare Certified Nursing Facility												
35.00	Distinct Part Nursing Facility												
36.00	Adult Subacute Care Unit												
36.01	Subacute Care Unit II												
36.02	Transitional Care Unit												

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE-KEEPING (TIME SPENT) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (FTE'S) 12.00	MAINT OF PERSONNEL (# HOUSED) 13.00	NURSING ADMIN (TIME SPENT) 14.00	CENT SERV & SUPPLY (TIME SPENT) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (PATIENT DAYS) 17.00	SOC SERV (PATIENT DAYS) 18.00	STAT 19.00	
<b>ANCILLARY COST CENTERS</b>													
37.00	Operating Room	16,024	9,906	903			109	1,198					
38.00	Recovery Room	1,544		141									
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01	MRI												
41.02	CT Scan												
41.03	Echocardiology												
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
44.03	Cardiac Cath Lab												
44.04	Blood Storing, Processing and Trans												
47.00	Blood Storing, Processing												
49.00	Respiratory Therapy	1,225	18	86		1,116		10					
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													
<b>NONREIMBURSABLE COST CENTERS</b>													
96.00	Gift, Flower, Coffee Shop and Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00													
100.01	FAMCAP												
100.02	Residents - MD												
100.03	Vacant - Unassigned												
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses												
100.08	I and R Non-MD					219							
100.09	NRCC O/P Meals				4,768								
	TOTAL	97,555	48,367	3,560	96,673	38,779	0	1,046	1,288	10,000	30,120	30,120	0
	COST TO BE ALLOCATED	2,405,709	264,627	3,445,831	1,934,984	477,345	0	4,140,520	4,084,846	8,574,394	2,757,233	975,430	0
	UNIT COST MULTIPLIER - SCH 8	24.660028	5.471236	967.930079	20.015764	12.309375	0.000000	3958.431901	3171.464055	857.439373	91.541591	32.384810	0.000000

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.01	19.03	20.00	21.00	22.00	23.00	24.00
<b>GENERAL SERVICE COST CENTERS</b>							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.01							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
<b>INPATIENT ROUTINE COST CENTERS</b>							
25.00							
26.00							
27.00							
28.00							
29.00							
30.00							
30.01							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							



## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>GENERAL SERVICE COST CENTERS</b>			
1.00	Old Cap Rel Costs - Buildings and Fixtures	\$ 0	\$ 0	\$ 0
2.00	Old Cap Rel Costs - Moveable Equipment	0	0	0
3.00	New Cap Rel Costs - Buildings and Fixtures	3,851,237	0	3,851,237
4.00	New Cap Rel Costs - Moveable Equipment	249,471	0	249,471
4.01		0	0	0
4.02		0	0	0
4.03		0	0	0
4.04		0	0	0
4.05		0	0	0
4.06		0	0	0
4.07		0	0	0
4.08		0	0	0
5.00	Employee Benefits	12,316,360	0	12,316,360
6.01	Non-Patient Telephones	0	0	0
6.02	Data Processing	0	0	0
6.03	Purchasing/Receiving	0	0	0
6.04	Patient Admitting	0	0	0
6.05	Patient Business Office	0	0	0
6.06		0	0	0
6.07		0	0	0
6.08		0	0	0
6.00	Administrative and General	21,313,126	0	21,313,126
7.00	Maintenance and Repairs	1,729,447	0	1,729,447
8.00	Operation of Plant	1,159,710	0	1,159,710
9.00	Laundry and Linen Service	61,916	0	61,916
10.00	Housekeeping	1,706,160	0	1,706,160
11.00	Dietary	965,542	0	965,542
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	2,157,880	0	2,157,880
15.00	Central Services and Supply	1,485,960	0	1,485,960
16.00	Pharmacy	5,790,131	0	5,790,131
17.00	Medical Records and Library	1,323,676	0	1,323,676
18.00	Social Service	518,349	0	518,349
19.00		0	0	0
19.01	Other KFH Cost	0	0	0
19.03		0	0	0
20.00		0	0	0
21.00	Nursing School	0	0	0
22.00	Intern and Res Service - Salary and Fringes	0	0	0
23.00	Intern and Res - Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
	<b>INPATIENT ROUTINE COST CENTERS</b>			
25.00	Adults and Pediatrics (Gen Routine)	20,087,440	0	20,087,440
26.00	Intensive Care Unit	5,194,210	0	5,194,210
27.00	Coronary Care Unit	0	0	0
28.00	Neonatal Intensive Care Unit	0	0	0
29.00	Surgical Intensive Care	0	0	0
30.00	Intensive Care Nursery	0	0	0
30.01	Intermediate Care Nursery	0	0	0
32.00		0	0	0
33.00	Nursery	0	0	0
34.00	Medicare Certified Nursing Facility	0	0	0
35.00	Distinct Part Nursing Facility	0	0	0
36.00	Adult Subacute Care Unit	0	0	0
36.01	Subacute Care Unit II	0	0	0
36.02	Transitional Care Unit	0	0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:  
DECEMBER 31, 2007

		AUDITED	REVISIONS (From Sch 10A)	REVISED
	<b>ANCILLARY COST CENTERS</b>			
37.00	Operating Room	\$ 10,559,674	\$ 0	\$ 10,559,674
38.00	Recovery Room	2,191,501	0	2,191,501
39.00	Delivery Room and Labor Room	0	0	0
40.00	Anesthesiology	2,410,256	0	2,410,256
41.00	Radiology - Diagnostic	11,772,884	0	11,772,884
41.01	MRI	0	0	0
41.02	CT Scan	0	0	0
41.03	Echocardiology	0	0	0
43.00	Radioisotope	1,616,161	0	1,616,161
44.00	Laboratory	0	0	0
44.01	Laboratory - Clinical	14,502,680	0	14,502,680
44.03	Cardiac Cath Lab	0	0	0
44.04	Blood Storing, Processing and Trans	0	0	0
47.00	Blood Storing, Processing	0	0	0
49.00	Respiratory Therapy	1,223,805	0	1,223,805
50.00	Physical Therapy	1,279,658	0	1,279,658
51.00	Occupational Therapy	0	0	0
52.00	Speech Pathology	0	0	0
53.00	Electrocardiology	598,452	0	598,452
54.00	Electroencephalography	0	0	0
55.00	Medical Supplies Charged to Patients	596,253	0	596,253
56.00	Drugs Charged to Patients	341,558	0	341,558
57.00	Renal Dialysis	606,750	0	606,750
58.00	ASC (Non-Distinct Part)	0	0	0
59.00		0	0	0
59.01		0	0	0
59.02		0	0	0
59.03		0	0	0
60.00	Clinic	0	0	0
60.01	Other Clinic Services	0	0	0
61.00	Emergency	15,035,623	0	15,035,623
62.00	Observation Beds	0	0	0
71.00		0	0	0
82.00		0	0	0
83.00		0	0	0
84.00		0	0	0
85.00		0	0	0
86.00		0	0	0
	SUBTOTAL	\$ 142,645,870	\$ 0	\$ 142,645,870
	<b>NONREIMBURSABLE COST CENTERS</b>			
96.00	Gift, Flower, Coffee Shop and Canteen	125,864	0	125,864
97.00	Research	0	0	0
98.00	Physicians' Private Office	0	0	0
99.00	Nonpaid Workers	0	0	0
100.00		0	0	0
100.01	FAMCAP	0	0	0
100.02	Residents - MD	0	0	0
100.03	Vacant - Unassigned	0	0	0
100.04	Home Ventilator Care	4,424	0	4,424
100.05	Home IV Therapy	12,708	0	12,708
100.06	Non-Certified Hospice	0	0	0
100.07	CRNA Expenses	0	0	0
100.08	I and R Non-MD	111,602	0	111,602
100.09	NRCC O/P Meals	0	0	0
100.99	SUBTOTAL	\$ 254,598	\$ 0	\$ 254,598
101	TOTAL	\$ 142,900,468	\$ 0	\$ 142,900,468

(To Schedule 8)



Provider Name:  
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

	TOTAL REV (Page 1)	AUDIT REV											
<b>ANCILLARY COST CENTERS</b>													
37.00 Operating Room	0												
38.00 Recovery Room	0												
39.00 Delivery Room and Labor Room	0												
40.00 Anesthesiology	0												
41.00 Radiology - Diagnostic	0												
41.01 MRI	0												
41.02 CT Scan	0												
41.03 Echocardiology	0												
43.00 Radioisotope	0												
44.00 Laboratory	0												
44.01 Laboratory - Clinical	0												
44.03 Cardiac Cath Lab	0												
44.04 Blood Storing, Processing and Trans	0												
47.00 Blood Storing, Processing	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												
<b>NONREIMBURSABLE COST CENTERS</b>													
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	0												
100.01 FAMCAP	0												
100.02 Residents - MD	0												
100.03 Vacant - Unassigned	0												
100.04 Home Ventilator Care	0												
100.05 Home IV Therapy	0												
100.06 Non-Certified Hospice	0												
100.07 CRNA Expenses	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	0





Provider Name							Fiscal Period			Provider Number		Revision
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO							JANUARY 1, 2007 THROUGH DECEMBER 31, 2007			ZZR00070F		1
Report References							Explanation of Revisions			As Adjusted	Increase (Decrease)	As Revised
Rev. No.	Audit Report	Cost Report										
		Work Sheet	Part	Title	Line	Col.						
<b><u>REVISION TO AUDITED PATIENT DAYS</u></b>												
1	4	D-1	I	XIX	1,2,4	1	Adults and Pediatrics		26,630	404	27,034	
	4A	D-1	II	XIX	43.00	2	Intensive Care Unit		3,490	49	3,539	
							To adjust total patient days in accordance with the Report of Findings from the Informal Appeal dated August 9, 2011. Case No. HA11-1207-473B-LA, Issue No. 2					