

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITAL –
SOUTH SAN FRANCISCO
SOUTH SAN FRANCISCO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1982774337**

**FISCAL PERIOD ENDED
DECEMBER 31, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: 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

April 25, 2012

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

KAISER FOUNDATION HOSPITAL – SOUTH SAN FRANCISCO
NATIONAL PROVIDER IDENTIFIER (NPI) 1982774337
FISCAL PERIOD ENDED DECEMBER 31, 2008

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 Paid Claims Summary Report, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$2,685 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. Summary of Reductions for AB 5 and AB 1183 (SCHEDULE A)
3. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
4. Audit Adjustments Schedule

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

Jane C. Moore
Page 2

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 - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1982774337	Reported	\$ 10,187	
	Net Change	\$ (7,502)	
	Audited Amount Due Provider (State)	\$ 2,685	
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)		\$ 2,685	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

		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)		\$ 2,685	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1982774337

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ <u>43,970</u>	\$ <u>37,329</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>43,970</u>	\$ <u>37,329</u>
6. Interim Payments (Adj 5)	\$ <u>(33,783)</u>	\$ <u>(33,782)</u>
7. Balance Due Provider (State)	\$ <u>10,187</u>	\$ <u>3,547</u>
8. Duplicate Payments (Adj)	\$ <u>0</u>	\$ <u>0</u>
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ <u>0</u>	\$ <u>(861)</u>
10	\$ <u>0</u>	\$ <u>0</u>
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ <u><u>10,187</u></u>	\$ <u><u>2,685</u></u>
	(To Summary of Findings)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 AND AB 1183
SUMMARY OF REDUCTIONSProvider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1982774337

1. 10% Reduction for Noncontract Services from 07/01/08 - 09/30/08 (AB 5 Schedule A-1)	\$ <u>861</u>
2. Reduction for Noncontract Services from 10/01/08 - 12/31/08 (AB 1183 Schedule A-2)	<u>0</u>
3. 10% Reduction for Noncontract Services from 04/06/09 - MM/DD/YY (AB 5 Schedule A-3)	<u>0</u>
4. 10% Reduction for HFPAs from 07/01/08 - MM/DD/YY (AB 5 Schedule A-4)	<u>0</u>
5. 10% Reduction for Rural Health Hospitals from 07/01/08 - 10/31/08 (AB 5 Schedule A-5)	<u>0</u>
6. Total Noncontract AB 5 and AB 1183 Reductions	\$ <u><u>861</u></u> (To Schedule 1, Ln 9)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 5

10% REDUCTION FOR SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1982774337**Audited Medi-Cal Cost Per Day**

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$	<u>37,329</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)		<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$	<u><u>37,329</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)		<u><u>13</u></u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$	<u><u>2,871.43</u></u>

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

6. Audited Medi-Cal Days of Service from 07/1/08 - 09/30/08 (excludes Administrative Days)		<u>3</u>
7. Audited Medi-Cal Cost Per Day for 07/01/08 - 09/30/08 (Line 5 X Line 6)	\$	<u>8,614</u>
8. 10% Cost Reduction for 07/01/08 - 09/30/08 (Line 7 X 10%)	\$	<u><u>861</u></u> (To Schedule A, Ln 1)

**COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
NONCONTRACT HOSPITALS
AB 1183
REDUCTION FOR SERVICES FROM OCTOBER 1, 2008 THROUGH DECEMBER 31, 2008**

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1982774337

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>37,329</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 minus Line 2)	\$ <u><u>37,329</u></u>
4. Total Audited Medi-Cal Days (Schedules 4, 4A, and 4B, excludes Administrative Days)	<u>13</u>
5. Audited Medi-Cal Cost Per Day (Line 3 ÷ Line 4)	\$ <u><u>2,871.43</u></u>

Audited Cost For Services From 10/01/08 Through 12/31/08

6. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days)	<u>0</u>
7. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 (Line 5 X Line 6)	\$ <u><u>0</u></u>
8. Audited Medi-Cal Cost for 10/01/08 - 12/31/08 with 10% Reduction (Line 7 X 90%)	\$ <u><u>0</u></u>

Audited Cost For Services From 10/01/08 Through 12/31/08 Using the Regional Average Per Diem Contract Rate

9. Regional Average Per Diem Contract Rate Reduced to 95%	\$ <u>1,682</u>
10. Audited Medi-Cal Days of Service from 10/01/08 - 12/31/08 (excludes Administrative Days and Nursery Days)	<u>0</u>
11. Audited Medi-Cal Cost Using the Regional Avg per Diem Contract Rate at 95% (Ln 9 X Ln 10)	\$ <u><u>0</u></u>

Reduction For 10/01/08 Through 12/31/08

12. If Line 8 is less than Line 11, then the reduction is Line 7 X 10%	\$ <u><u>0</u></u> (To Schedule A, Ln 2)
13. If Line 11 is less than Line 8, then the reduction is Line 7 less Line 11	\$ <u><u>0</u></u> (To Schedule A, Ln 2)

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

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1982774337

REPORTED	AUDITED
----------	---------

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3)	\$ <u>43,970</u>	\$ <u>37,329</u>
--	------------------	------------------

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 4)	\$ <u>112,121</u>	\$ <u>44,490</u>
--	-------------------	------------------

3. Inpatient Ancillary Service Units (Adj 4)	<u>819</u>	<u>235</u>
--	------------	------------

4. Total Charges/Units - Medi-Cal Inpatient Services	<u>112,940</u>	<u>44,725</u>
--	----------------	---------------

5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>68,970</u>	\$ <u>7,396</u>
--	------------------	-----------------

6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Schedule 1)	

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

COMPUTATION OF
MEDI-CAL NET COSTS OF COVERED SERVICES

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1982774337

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ <u>13,124</u>	\$ <u>6,648</u>
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ <u>30,846</u>	\$ <u>30,681</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ <u>0</u>	\$ <u>0</u>
4.	\$ <u>0</u>	\$ <u>0</u>
5.	\$ <u>0</u>	\$ <u>0</u>
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>43,970</u>	\$ <u>37,329</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ <u>(See Schedule 1)</u>	\$ <u>0</u>
8. SUBTOTAL	\$ <u>43,970</u>	\$ <u>37,329</u>
	(To Schedule 2)	
9. Coinsurance (Adj)	\$ <u>0</u>	\$ <u>0</u>
10. Patient and Third Party Liability (Adj)	\$ <u>0</u>	\$ <u>0</u>
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>43,970</u></u>	\$ <u><u>37,329</u></u>
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2008Provider NPI:
1982774337

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

REPORTED	AUDITED
----------	---------

INPATIENT DAYS

1. Total Inpatient Days (include private & swing-bed) (Adj 2)	22,609	22,731
2. Inpatient Days (include private, exclude swing-bed)	22,609	22,731
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	22,609	22,731
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)	13	13

SWING-BED ADJUSTMENT

17. Medicare NF Swing-Bed Rates through Dec 31 (Adj)	\$ 0.00	\$ 0.00
18. Medicare NF Swing-Bed Rates after Dec 31(Adj)	\$ 0.00	\$ 0.00
19. Medi-Cal NF Swing-Bed Rates through July 31(Adj)	\$ 0.00	\$ 0.00
20. Medi-Cal NF Swing-Bed Rates after July 31(Adj)	\$ 0.00	\$ 0.00
21. Total Routine Serv Cost (Sch 8, Line 25, Col 27)	\$ 53,646,347	\$ 53,646,358
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)	\$ 53,646,347	\$ 53,646,358

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)	\$ 53,646,347	\$ 53,646,358

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,372.79	\$ 2,360.05
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 30,846	\$ 30,681
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)	\$ 30,846	\$ 30,681

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

Provider NPI:
1982774337

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, 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
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 13,239,952	\$ 13,239,950
7. Total Inpatient Days (Adj)	3,281	3,281
8. Average Per Diem Cost	\$ 4,035.34	\$ 4,035.34
9. Medi-Cal Inpatient Days (Adj)	0	0
10. Cost Applicable to Medi-Cal	\$ 0	\$ 0
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30, 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
SURGICAL INTENSIVE CARE UNIT		
21. Total Inpatient Routine Cost (Sch 8, Line 29, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 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, 2008

Provider NPI:
1982774337

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)

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS													
37.00	Operating Room	330,874	433,040	121,101	882,607	0	45,365	0	488,566	3,776,924	0	0	0
38.00	Recovery Room	31,425	41,129	0	137,816	0	23,772	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		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
41.03		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
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0	0	0	0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00	Respiratory Therapy	24,942	32,644	0	84,058	0	15,440	0	0	72,945	0	0	0
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	0	0
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
58.02	Infusion Service	0	0	0	0	0	0	0	0	0	0	0	0
59.01		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0	0	0	0
63.01		0	0	0	0	0	0	0	0	0	0	0	0
63.02		0	0	0	0	0	0	0	0	0	0	0	0
64.00		0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0	0	0	0
93.00	Hospice	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	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	0	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	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 (To HMO)	0	0	0	0	0	0	0	0	0	0	0	0
100.08	I and R Non-MD	0	0	0	0	0	3,633	0	0	0	0	0	0
100.09	NRCC O/P Meals	0	0	0	0	141,450	0	0	0	0	0	0	0
	TOTAL	2,229,979	2,609,630	501,749	3,321,261	1,966,349	497,074	0	4,650,104	4,202,436	7,692,866	2,578,886	1,054,388

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

	TRIAL BALANCE	ALLOC	ALLOC	ALLOC	NON-	NURSING	INT & RES	INT & RES	PARAMED	SUBTOTAL	POST	TOTAL
	EXPENSES	COST	COST	COST	PHYSICIAN	SCHOOL	SALARY &	PROGRAM	EDUCAT	25.00	STEP-DOWN	COST
		19.00	19.02	19.03	ANESTH	21.01	FRINGES	23.00	24.00	25.00	ADJUSTMENT	27.00
					21.00		22.00				26.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	0	0	0	0	0	0	0	0	21,882,262		21,882,262
38.00	Recovery Room	0	0	0	0	0	0	0	0	4,020,222		4,020,222
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	2,688,366		2,688,366
41.00	Radiology - Diagnostic	0	0	0	0	0	0	0	0	12,215,921		12,215,921
41.01		0	0	0	0	0	0	0	0	0		0
41.02		0	0	0	0	0	0	0	0	0		0
41.03		0	0	0	0	0	0	0	0	0		0
43.00	Radioisotope	0	0	0	0	0	0	0	0	1,703,364		1,703,364
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	14,904,554		14,904,554
46.00	Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00	Blood Storing, Processing and Trans.	0	0	0	0	0	0	0	0	0		0
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0		0
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	2,460,353		2,460,353
50.00	Physical Therapy	0	0	0	0	0	0	0	0	1,168,639		1,168,639
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	513,807		513,807
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	929,247		929,247
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	486,878		486,878
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	690,243		690,243
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
58.02	Infusion Service	0	0	0	0	0	0	0	0	0		0
59.01		0	0	0	0	0	0	0	0	0		0
59.02		0	0	0	0	0	0	0	0	0		0
59.03		0	0	0	0	0	0	0	0	0		0
60.00	Clinic	0	0	0	0	0	0	0	0	0		0
61.00	Emergency	0	0	0	0	0	0	0	0	15,742,623		15,742,623
62.00	Observation Beds	0	0	0	0	0	0	0	0	0		0
63.00		0	0	0	0	0	0	0	0	0		0
63.01		0	0	0	0	0	0	0	0	0		0
63.02		0	0	0	0	0	0	0	0	0		0
64.00		0	0	0	0	0	0	0	0	0		0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0		0
90.00	Other Capital Related costs	0	0	0	0	0	0	0	0	0		0
93.00	Hospice	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	198,640		198,640
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	0		0
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	0		0
100.04	Home Ventilator Care	0	0	0	0	0	0	0	0	11,425		11,425
100.05	Home IV Therapy	0	0	0	0	0	0	0	0	56,625		56,625
100.06	Non-Certified Hospice	0	0	0	0	0	0	0	0	0		0
100.07	CRNA Expenses (To HMO)	0	0	0	0	0	0	0	0	0		0
100.08	I and R Non-MD	0	0	0	0	0	0	0	0	287,011		287,011
100.09	NRCC O/P Meals	0	0	0	0	0	0	0	0	141,450		141,450
	TOTAL	0	0	0	0	0	0	0	0	146,987,937	0	146,987,937

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, 2008

	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
ANCILLARY COST CENTERS											
37.00	Operating Room	77,917								11,992,718	16,383
38.00	Recovery Room	40,828								2,873,071	1,556
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
41.03										0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
46.00	Whole Blood									0	
47.00	Blood Storing, Processing and Trans.									0	
48.00	Intravenous Therapy									0	
49.00	Respiratory Therapy	26,510								1,692,484	1,235
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									705,160	
56.00	Drugs Charged to Patients									369,468	
57.00	Renal Dialysis									523,792	
58.00	ASC (Non-Distinct Part)									0	
58.02	Infusion Service									0	
59.01										0	
59.02										0	
59.03										0	
60.00	Clinic									0	
61.00	Emergency									0	
62.00	Observation Beds									0	
63.00										0	
63.01										0	
63.02										0	
64.00										0	
71.00	Home Health Agency									0	
90.00	Other Capital Related costs									0	
93.00	Hospice									0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									150,738	
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									8,670	
100.05	Home IV Therapy									42,970	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expenses (To HMO)									0	
100.08	I and R Non-MD	6,238								215,041	
100.09	NRCC O/P Meals									0	
TOTAL											
		1,079,008	0	0	0	0	0	0	0	74,405,849	110,416
COST TO BE ALLOCATED											
		10,887,723	0	0	0	0	0	0	0	23,644,814	2,229,979
UNIT COST MULTIPLIER - SCH 8											
		10.090493	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.317782	20.196162

Provider Name:

KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:

DECEMBER 31, 2008

	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
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	Nonpatient 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 Resident Service - Salary and Fringes											
23.00	Intern and Resident - Other Program											
24.00	Paramedical Ed Program											
INPATIENT ROUTINE COST CENTERS												
25.00	44,375	23,641	1,100	74,885	19,482		288	62	8,112	22,609	22,609	
26.00	8,754	8,140	400	7,955	4,139		133	25	1,888	3,281	3,281	
27.00	Coronary Care Unit											
28.00	Neonatal Intensive Care Unit											
29.00	Surgical Intensive Care											
31.00	Subprovider											
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 - SOUTH SAN FRANCISCO

Fiscal Period Ended:

DECEMBER 31, 2008

	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	16,383	11,018	903	3,746		56	932					
38.00	Recovery Room	1,556		141	1,963								
39.00	Delivery Room and Labor Room												
40.00	Anesthesiology												
41.00	Radiology - Diagnostic												
41.01													
41.02													
41.03													
43.00	Radioisotope												
44.00	Laboratory												
44.01	Laboratory - Clinical												
46.00	Whole Blood												
47.00	Blood Storing, Processing and Trans.												
48.00	Intravenous Therapy												
49.00	Respiratory Therapy	1,235	86		1,275			18					
50.00	Physical Therapy												
51.00	Occupational Therapy												
52.00	Speech Pathology												
53.00	Electrocardiology												
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients												
56.00	Drugs Charged to Patients												
57.00	Renal Dialysis												
58.00	ASC (Non-Distinct Part)												
58.02	Infusion Service												
59.01													
59.02													
59.03													
60.00	Clinic												
61.00	Emergency												
62.00	Observation Beds												
63.00													
63.01													
63.02													
64.00													
71.00	Home Health Agency												
90.00	Other Capital Related costs												
93.00	Hospice												
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop and Canteen												
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	Non-Certified Home Health												
100.01	FAMCAMP												
100.02	Residents - MD (To HMO)												
100.03	Vacant Unassigned												
100.04	Home Ventilator Care												
100.05	Home IV Therapy												
100.06	Non-Certified Hospice												
100.07	CRNA Expenses (To HMO)												
100.08	I and R Non-MD					300							
100.09	NRCC O/P Meals				6,421								
	TOTAL	98,729	45,650	3,398	89,261	41,046	0	533	1,037	10,000	25,890	25,890	0
	COST TO BE ALLOCATED	2,609,630	501,749	3,321,261	1,966,349	497,074	0	4,650,104	4,202,436	7,692,866	2,578,886	1,054,388	0
	UNIT COST MULTIPLIER - SCH 8	26.432250	10.991224	977.416559	22.029202	12.110157	0.000000	8724.397243	4052.494096	769.286636	99.609362	40.725694	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:

DECEMBER 31, 2008

	STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
	19.02	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	Nonpatient 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 Resident Service - Salary and Fringes						
23.00	Intern and Resident - Other Program						
24.00	Paramedical Ed Program						
INPATIENT ROUTINE COST CENTERS							
25.00	Adults and Pediatrics (Gen Routine)						
26.00	Intensive Care Unit						
27.00	Coronary Care Unit						
28.00	Neonatal Intensive Care Unit						
29.00	Surgical Intensive Care						
31.00	Subprovider						
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						

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

		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	4,151,611	0	4,151,611
4.00	New Capital Related Costs - Moveable Equipment	323,841	0	323,841
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	10,887,723	0	10,887,723
6.01	Nonpatient 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	21,790,713	0	21,790,713
7.00	Maintenance and Repairs	1,690,615	0	1,690,615
8.00	Operation of Plant	1,307,287	0	1,307,287
9.00	Laundry and Linen Service	240,634	0	240,634
10.00	Housekeeping	1,750,031	0	1,750,031
11.00	Dietary	1,016,059	0	1,016,059
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,530,651	0	2,530,651
15.00	Central Services and Supply	1,560,281	0	1,560,281
16.00	Pharmacy	5,175,236	0	5,175,236
17.00	Medical Records and Library	1,274,576	0	1,274,576
18.00	Social Service	581,305	0	581,305
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 Resident Service - Salary and Fringes		0	0
23.00	Intern and Resident - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	21,838,965	0	21,838,965
26.00	Intensive Care Unit	5,609,678	0	5,609,678
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
31.00	Subprovider		0	0
31.01	Subprovider 2 Psych		0	0
32.00			0	0
33.00	Nursery		0	0
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 - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 10,600,779	\$ 0	\$ 10,600,779
38.00	Recovery Room	2,399,764	0	2,399,764
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	2,688,366	0	2,688,366
41.00	Radiology - Diagnostic	12,215,921	0	12,215,921
41.01			0	0
41.02			0	0
41.03			0	0
43.00	Radioisotope	1,703,364	0	1,703,364
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	14,904,554	0	14,904,554
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing and Trans.		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	1,368,019	0	1,368,019
50.00	Physical Therapy	1,168,639	0	1,168,639
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	513,807	0	513,807
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	705,160	0	705,160
56.00	Drugs Charged to Patients	369,468	0	369,468
57.00	Renal Dialysis	523,792	0	523,792
58.00	ASC (Non-Distinct Part)		0	0
58.02	Infusion Service		0	0
59.01			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
61.00	Emergency	15,742,623	0	15,742,623
62.00	Observation Beds		0	0
63.00			0	0
63.01			0	0
63.02			0	0
64.00			0	0
71.00	Home Health Agency		0	0
90.00	Other Capital Related costs		0	0
93.00	Hospice		0	0
	SUBTOTAL	\$ 146,633,462	\$ 0	\$ 146,633,462
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	150,738	0	150,738
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		0	0
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	8,670	0	8,670
100.05	Home IV Therapy	42,970	0	42,970
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expenses (To HMO)		0	0
100.08	I and R Non-MD	152,097	0	152,097
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 354,475	\$ 0	\$ 354,475
101	TOTAL	\$ 146,987,937	\$ 0	\$ 146,987,937

(To Schedule 8)

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Page 1
Fiscal Period Ended:
DECEMBER 31, 2008

	TOTAL ADJ (Page 1)	AUDIT ADJ										
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
41.03	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Laboratory - Clinical	0											
46.00 Whole Blood	0											
47.00 Blood Storing, Processing and Trans.	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	0											
51.00 Occupational Therapy	0											
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	0											
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
58.02 Infusion Service	0											
59.01	0											
59.02	0											
59.03	0											
60.00 Clinic	0											
61.00 Emergency	0											
62.00 Observation Beds	0											
63.00	0											
63.01	0											
63.02	0											
64.00	0											
71.00 Home Health Agency	0											
90.00 Other Capital Related costs	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 Expenses (To 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 - SOUTH SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008			1982774337		5
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/or AB 1183. These limitations are addressed on Noncontract Schedule A and are incorporated on Noncontract Schedule 1, Line 9. W&I Code, Sections 14105.19 and 14166.245					

Provider Name							Fiscal Period	Provider NPI	Adjustments	
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1982774337	5	
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 REPORTED PATIENT DAYS</u>										
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	22,609	122	22,731	

Provider Name							Fiscal Period	Provider NPI		Adjustments
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO							JANUARY 1, 2008 THROUGH DECEMBER 31, 2008	1982774337		5
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	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	155	(150)	5
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	99	(98)	1
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	162	(157)	5
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	87	(71)	16
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	104	68	172
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	156	(152)	4
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	28	(27)	1
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	2	3	5
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	819	(584)	235
4	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$112,121	(\$67,631)	\$44,490
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	819	(584)	235
5	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$33,783	(\$1)	\$33,782
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary Payment Data: Service Period: January 1, 2008 through December 31, 2008 Payment Period: January 1, 2008 through January 26, 2010 Report Date: January 26, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Sections 51173, 51511, 51541, and 51542			