

**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, 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 17, 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 – SOUTH SAN FRANCISCO
NATIONAL PROVIDER IDENTIFIER (NPI) 1982774337
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 \$1,755 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 - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2009

	SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider NPI: 1982774337		
Reported	\$ (239,933)	
Net Change	\$ 238,158	
Audited Amount Due Provider (State)	\$ (1,775)	
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)	\$ (1,775)	
9. Total Medi-Cal Cost		\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

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)	\$ (1,775)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1982774337

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 1,064,876	\$ 130,645
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ (918,329)	\$ 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)	\$ 146,547	\$ 130,645
6. Interim Payments (Adj 7)	\$ (386,480)	\$ (78,632)
7. Balance Due Provider (State)	\$ (239,933)	\$ 52,013
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9. Total Noncontract AB 5 and AB 1183 Reductions (Schedule A)	\$ 0	\$ (53,788)
10. \$	\$ 0	0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ (239,933)	\$ (1,775)
	(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 - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31 ,2009

Provider NPI:
1982774337

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>51,579</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>2,209</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>53,788</u></u> (To Schedule 1, Line 9)

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 - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31 ,2009

Provider NPI:
1982774337

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>51,579</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>2,209</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>53,788</u></u> (To Schedule 1, Line 9)

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 - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31 ,2009

Provider NPI:
1982774337

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>51,579</u>
3. 10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>2,209</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>53,788</u></u> (To Schedule 1, Line 9)

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

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1982774337

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ <u>1,064,876</u>	\$ <u>132,539</u>
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 5)	\$ <u>133,872</u>	\$ <u>144,420</u>
3. Inpatient Ancillary Service Units (Adj 5)	<u>12,675</u>	<u>609</u>
4. Total Charges/Units - Medi-Cal Inpatient Services	<u>146,547</u>	<u>145,029</u>
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>0</u>	\$ <u>12,490</u>
6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u><u>918,329</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 SERVICES

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1982774337

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 311,878	\$ 16,421
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 752,998	\$ 116,118
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)	\$ 1,064,876	\$ 132,539
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 1,064,876	\$ 132,539 (To Schedule 2)
9. Coinsurance (Adj)	\$ 0	\$ 0
10. Patient and Third Party Liability (Adj 6)	\$ 0	\$ (1,894)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 1,064,876	\$ 130,645 (To Schedule 1)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1982774337

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj 2)	23,268	21,340
2. Inpatient Days (include private, exclude swing-bed)	23,268	21,340
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj 2)	23,268	21,340
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)	239	41

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)	\$ 58,074,671	\$ 58,074,686
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)	\$ 58,074,671	\$ 58,074,686

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)	\$ 58,074,671	\$ 58,074,686

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 2,495.90	\$ 2,721.40
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 596,520	\$ 111,577
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 156,478	\$ 4,541
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 752,998	\$ 116,118

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCOFiscal Period Ended:
DECEMBER 31, 2009Provider NPI:
1982774337

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 25)	\$ 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 25)	\$ 13,668,788	\$ 13,668,782
7. Total Inpatient Days (Adj 2)	2,970	3,010
8. Average Per Diem Cost	\$ 4,602.29	\$ 4,541.12
9. Medi-Cal Inpatient Days (Adj 3)	34	1
10. Cost Applicable to Medi-Cal	\$ 156,478	\$ 4,541
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)	\$ 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)	\$ 156,478	\$ 4,541

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2009

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)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

Fiscal Period Ended:
DECEMBER 31, 2009

Provider NPI:
1982774337

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY UNITS (Adj)	RATIO COST TO UNITS	MEDI-CAL UNITS (From Schedule 6)	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 23,186,950	619,403	37.434352	26	\$ 973
38.00	Recovery Room	4,703,332	457,026	10.291169	2	21
39.00	Delivery Room and Labor Room	0	0	0.000000	0	0
40.00	Anesthesiology	2,692,243	633,093	4.252524	0	0
41.00	Radiology - Diagnostic	10,557,587	931,705	11.331470	16	181
41.01		0	0	0.000000	0	0
41.02		0	0	0.000000	0	0
42.00	Radiology - Therapeutic	0	0	0.000000	0	0
43.00	Radioisotope	1,643,629	156,602	10.495581	0	0
44.00	Laboratory	0	0	0.000000	0	0
44.01	Laboratory - Clinical	15,781,474	842,693	18.727430	446	8,352
44.03	Lab - Cardiac Cath	0	0	0.000000	0	0
47.00	Blood Storing, Processing and Trans	0	0	0.000000	0	0
49.00	Respiratory Therapy	2,697,807	110,979	24.309164	3	73
50.00	Physical Therapy	1,259,536	43,801	28.755873	7	201
51.00	Occupational Therapy	0	0	0.000000	0	0
52.00	Speech Pathology	0	0	0.000000	0	0
53.00	Electrocardiology	527,135	47,288	11.147331	19	212
54.00	Electroencephalography	0	0	0.000000	0	0
55.00	Medical Supplies Charged to Patients	726,100	23,878	30.408764	41	1,247
56.00	Drugs Charged to Patients	472,567	23,878	19.790905	41	811
57.00	Renal Dialysis	781,202	24,294	32.156168	0	0
58.00	ASC (Non-Distinct Part)	0	0	0.000000	0	0
58.01	Professional Services	0	0	0.000000	0	0
58.02		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
60.00	Clinic	0	0	0.000000	0	0
61.00	Emergency	17,218,390	31,668	543.715738	8	4,350
62.00	Observation Beds	0	1,454	0.000000	0	0
63.00	FQHC 5	0	0	0.000000	0	0
65.00	FQHC 6	0	0	0.000000	0	0
65.00	Melanoma Center	0	0	0.000000	0	0
70.00	Emergency	0	0	0.000000	0	0
71.00	Home Health Agency	0	0	0.000000	0	0
80.00		0	0	0.000000	0	0
81.00		0	0	0.000000	0	0
TOTAL		\$ 82,247,952	3,947,762		609	\$ 16,421

(To Schedule 3)

* From Schedule 8, Column 27

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

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	958,514	0	0	0	0	0	0	0	0	12,684,055	4,648,309
38.00 Recovery Room	0	550,077	0	0	0	0	0	0	0	0	3,353,007	1,228,772
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	2,692,243	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	10,557,587	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	1,643,629	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	15,781,474	0
44.03 Lab - Cardiac Cath	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
49.00 Respiratory Therapy	0	379,952	0	0	0	0	0	0	0	0	1,848,763	677,514
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,259,536	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	527,135	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	531,370	194,730
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	345,831	126,736
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	571,694	209,508
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	17,218,390	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	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	136,276	49,941
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAM CAMP	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	8,730	3,199
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	0	0	61,511	22,542
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	85,028	0	0	0	0	0	0	0	0	249,837	91,557
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>14,667,987</u>	<u>0</u>	<u>154,816,006</u>	<u>28,196,077</u>							

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

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	268,906	419,892	76,369	718,955	0	35,036	0	500,239	3,835,187	0	0	0
38.00 Recovery Room	24,568	38,363	0	38,515	0	20,106	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
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	0	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	19,490	30,433	0	25,677	0	13,893	0	0	82,036	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	0	0	0	0	0	0	0	0	0	0	0	0
80.00	0	0	0	0	0	0	0	0	0	0	0	0
81.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0	0	0	0
100.01 FAM CAMP	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 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	197,881	3,112	0	0	0	0	0	0
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	1,751,921	2,446,900	282,867	3,376,523	2,019,422	407,832	0	4,781,133	4,294,590	9,330,036	2,470,997	1,211,882

Provider Name:
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

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	0	0	0	23,186,950		23,186,950	
38.00 Recovery Room	0	0	0	0	0	0	0	0	4,703,332		4,703,332	
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	2,692,243		2,692,243	
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	10,557,587		10,557,587	
41.01	0	0	0	0	0	0	0	0	0		0	
41.02	0	0	0	0	0	0	0	0	0		0	
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0		0	
43.00 Radioisotope	0	0	0	0	0	0	0	0	1,643,629		1,643,629	
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	15,781,474		15,781,474	
44.03 Lab - Cardiac Cath	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	
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	2,697,807		2,697,807	
50.00 Physical Therapy	0	0	0	0	0	0	0	0	1,259,536		1,259,536	
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	527,135		527,135	
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	726,100		726,100	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	472,567		472,567	
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	781,202		781,202	
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	0	0	0	17,218,390		17,218,390	
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	0		0	
80.00	0	0	0	0	0	0	0	0	0		0	
81.00	0	0	0	0	0	0	0	0	0		0	
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	186,217		186,217	
97.00 Research	0	0	0	0	0	0	0	0	0		0	
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0	
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0	
100.00 Non-Certified Home Health	0	0	0	0	0	0	0	0	0		0	
100.01 FAM CAMP	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	11,929		11,929	
100.05 Home IV Therapy	0	0	0	0	0	0	0	0	84,053		84,053	
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	542,387		542,387	
100.09 NRCC O/P Meals	0	0	0	0	0	0	0	0	0		0	
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>154,816,006</u>	<u>0</u>	<u>154,816,006</u>

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, 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	69,554								12,684,055	16,998
38.00	Recovery Room	39,916								3,353,007	1,553
39.00	Delivery Room and Labor Room									0	
40.00	Anesthesiology									0	
41.00	Radiology - Diagnostic									0	
41.01										0	
41.02										0	
42.00	Radiology - Therapeutic									0	
43.00	Radioisotope									0	
44.00	Laboratory									0	
44.01	Laboratory - Clinical									0	
44.03	Lab - Cardiac Cath									0	
47.00	Blood Storing, Processing and Trans									0	
49.00	Respiratory Therapy	27,571								1,848,763	1,232
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									531,370	
56.00	Drugs Charged to Patients									345,831	
57.00	Renal Dialysis									571,694	
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	
81.00										0	
NONREIMBURSABLE COST CENTERS											
96.00	Gift, Flower, Coffee Shop and Canteen									136,276	
97.00	Research									0	
98.00	Physicians' Private Office									0	
99.00	Nonpaid Workers									0	
100.00	Non-Certified Home Health									0	
100.01	FAM CAMP									0	
100.02	Residents - MD (To HMO)									0	
100.03	Vacant Unassigned									0	
100.04	Home Ventilator Care									8,730	
100.05	Home IV Therapy									61,511	
100.06	Non-Certified Hospice									0	
100.07	CRNA Expense (HMO)									0	
100.08	I and R Non-MD	6,170								249,837	
100.09	NRCC O/P Meals									0	
TOTAL		1,064,374	0	0	0	0	0	0	0	76,939,935	110,742
COST TO BE ALLOCATED		14,667,987	0	0	0	0	0	0	0	28,196,077	1,751,921
UNIT COST MULTIPLIER - SCH 8		13.780858	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.366469	15.819843

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

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 19.00
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	16,998	9,505	560	3,344		52	935				
38.00	Recovery Room	1,553		30	1,919							
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic											
41.01												
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	1,232		20	1,326			20				
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											
80.00												
81.00												
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	FAM CAMP											
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				9,822	297						
100.09	NRCC O/P Meals											
TOTAL	99,055	35,206	2,630	100,236	38,925	0	497	1,047	10,000	23,878	23,878	0
COST TO BE ALLOCATED	2,446,900	282,867	3,376,523	2,019,422	407,832	0	4,781,133	4,294,590	9,330,036	2,470,997	1,211,882	0
UNIT COST MULTIPLIER - SCH 8	24.702433	8.034634	1283.849005	20.146675	10.477392	0.000000	9619.986717	4101.804711	933.003605	103.484265	50.753074	0.000000

Provider Name:

KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

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)
 26.00 Intensive Care Unit
 27.00 Coronary Care Unit
 28.00 Neonatal Intensive Care Unit
 29.00 Surgical Intensive Care
 31.00 Subprovider 1
 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, 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	2,844,741	0	2,844,741
4.00	New Capital Related Costs - Moveable Equipment	445,386	0	445,386
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	14,667,987	0	14,667,987
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	25,476,541	0	25,476,541
7.00	Maintenance and Repairs	1,279,412	0	1,279,412
8.00	Operation of Plant	1,220,925	0	1,220,925
9.00	Laundry and Linen Service	88,750	0	88,750
10.00	Housekeeping	1,596,555	0	1,596,555
11.00	Dietary	998,686	0	998,686
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	2,411,307	0	2,411,307
15.00	Central Services and Supply	1,554,391	0	1,554,391
16.00	Pharmacy	5,963,839	0	5,963,839
17.00	Medical Records and Library	1,128,147	0	1,128,147
18.00	Social Service	603,712	0	603,712
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		0	0
23.00	Intern and Res - Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics (Gen Routine)	22,153,365	0	22,153,365
26.00	Intensive Care Unit	5,456,771	0	5,456,771
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 I		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, 2009

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 11,261,675	\$ 0	\$ 11,261,675
38.00	Recovery Room	2,753,883	0	2,753,883
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology	2,692,243	0	2,692,243
41.00	Radiology - Diagnostic	10,557,587	0	10,557,587
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope	1,643,629	0	1,643,629
44.00	Laboratory		0	0
44.01	Laboratory - Clinical	15,781,474	0	15,781,474
44.03	Lab - Cardiac Cath		0	0
47.00	Blood Storing, Processing and Trans		0	0
49.00	Respiratory Therapy	1,409,718	0	1,409,718
50.00	Physical Therapy	1,259,536	0	1,259,536
51.00	Occupational Therapy		0	0
52.00	Speech Pathology		0	0
53.00	Electrocardiology	527,135	0	527,135
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	531,370	0	531,370
56.00	Drugs Charged to Patients	345,831	0	345,831
57.00	Renal Dialysis	571,694	0	571,694
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	17,218,390	0	17,218,390
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		0	0
80.00			0	0
81.00			0	0
	SUBTOTAL	\$ 154,444,680	\$ 0	\$ 154,444,680
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen	136,276	0	136,276
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	Non-Certified Home Health		0	0
100.01	FAM CAMP		0	0
100.02	Residents - MD (To HMO)		0	0
100.03	Vacant Unassigned		0	0
100.04	Home Ventilator Care	8,730	0	8,730
100.05	Home IV Therapy	61,511	0	61,511
100.06	Non-Certified Hospice		0	0
100.07	CRNA Expense (HMO)		0	0
100.08	I and R Non-MD	164,809	0	164,809
100.09	NRCC O/P Meals		0	0
100.99	SUBTOTAL	\$ 371,326	\$ 0	\$ 371,326
101	TOTAL	\$ 154,816,006	\$ 0	\$ 154,816,006

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO

DECEMBER 31, 2009

TOTAL ADJ (Page 1)	AUDIT ADJ											
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 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											
81.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
100.00 Non-Certified Home Health	0											
100.01 FAM CAMP	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 - SOUTH SAN FRANCISCO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009			1982774337		7
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
No.												
1	<p>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</p>											

Provider Name							Fiscal Period	Provider NPI	Adjustments	
KAISER FOUNDATION HOSPITAL - SOUTH SAN FRANCISCO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009	1982774337	7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
2	4	D-1	I	1.00, 4.00	1	Adults and Pediatrics	23,268	(1,928)	21,340	
	4A	D-1	II	43.00	2	Intensive Care Unit	2,970	40	3,010	
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 - SOUTH SAN FRANCISCO							JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		1982774337		7
Report References							Explanation of Audit Adjustments				
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	239	(198)	41
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days - Intensive Care Unit	34	(33)	1
4	6	D-4		XIX	37.00	2	Medi-Cal Ancillary Units - Operating Room	4,680	(4,654)	26
	6	D-4		XIX	38.00	2	Medi-Cal Ancillary Units - Recovery Room	1,320	(1,318)	2
	6	D-4		XIX	40.00	2	Medi-Cal Ancillary Units - Anesthesiology	1,320	(1,320)	0
	6	D-4		XIX	41.00	2	Medi-Cal Ancillary Units - Radiology - Diagnostic	992	(976)	16
	6	D-4		XIX	43.00	2	Medi-Cal Ancillary Units - Radioisotope	3	(3)	0
	6	D-4		XIX	44.01	2	Medi-Cal Ancillary Units - Laboratory - Clinical	2,891	(2,445)	446
	6	D-4		XIX	49.00	2	Medi-Cal Ancillary Units - Respiratory Therapy	311	(308)	3
	6	D-4		XIX	50.00	2	Medi-Cal Ancillary Units - Physical Therapy	213	(206)	7
	6	D-4		XIX	53.00	2	Medi-Cal Ancillary Units - Electrocardiology	361	(342)	19
	6	D-4		XIX	55.00	2	Medi-Cal Ancillary Units - Medical Supplies Charged to Patients	273	(232)	41
	6	D-4		XIX	56.00	2	Medi-Cal Ancillary Units - Drugs Charged to Patients	273	(232)	41
	6	D-4		XIX	61.00	2	Medi-Cal Ancillary Units - Emergency	38	(30)	8
	6	D-4		XIX	101.00	2	Medi-Cal Ancillary Units - Total	12,675	(12,066)	609
5	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$133,872	\$10,548	\$144,420
	2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Units	12,675	(12,066)	609
6	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$1,894	\$1,894
7	1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	\$386,480	(\$307,848)	\$78,632

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
 CMS Pub. 15-1, Sections 2304, 2404, and 2408