

**REPORT
ON THE
COST REPORT REVIEW**

**SAN FRANCISCO GENERAL HOSPITAL
SAN FRANCISCO, CALIFORNIA
PROVIDER NUMBERS: ZZR00228F,
LTC55660F, AND HSC00228W AND
NPI NUMBERS: 1083648810, 1164609962,
1649213000, AND 1285677518**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Louise Wong
Audit Supervisor: David Mui
Auditors: Tyler Zeng and Mandy Lin**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

April 29, 2010

Valerie Inouye
Chief Financial Officer
San Francisco General Hospital
1001 Portrero Avenue
San Francisco, CA 94110

PROVIDER: SAN FRANCISCO GENERAL HOSPITAL
PROVIDER NOS. ZZR00228W, LTC55660F, AND HSC00228W
NPI NOS. 1083648810, 1164609962, 1649213000, AND 1285677518
FISCAL PERIOD ENDED JUNE 30, 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, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the data presented in the Summary of Findings represents a proper determination of the allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Computation of Medi-Cal Audited Cost (DESIG PUB HOSP Schedules)
4. Computation of Distinct Part Nursing Facility Per Diem (DPNF Schedules)
5. 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's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

The audited cost data will be incorporated into the Workbook for purposes of determining final settlement in accordance with the Special Terms and Conditions Funding and Reimbursement Protocol. This final settlement will be determined by the Safety Net Financing Division and transmitted to you under separate cover.

Future Distinct Part Nursing Facility prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Rate Development Branch.

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.

Valerie Inouye
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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:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) Provider No. ZZR00228W	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
	2. _____ (SCHEDULE 1-1)		
Provider No.	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
	3. _____ (SCHEDULE 1-2)		
Provider No.	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
	4. Designated Public Hospital Costs (Schedule 1)		
Provider No. HSC00228W	Reported Cost		\$ 86,266,698
	Net Change		\$ 11,663,236
	Audited Cost		\$ 97,929,934
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1)			
Provider No. LTC55660F	Reported Cost Per Day		\$ 674.92
	Net Change		\$ (16.19)
	Audited Cost Per Day		\$ 658.73
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1)			
Provider No.	Reported Cost Per Day		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Subacute (SUBACUTE SCH 1)			
Provider No.	Reported Cost Per Day		\$ 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)		\$ 0	
9. Total Medi-Cal Cost			\$ 97,929,934

SUMMARY OF FINDINGS

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1) Provider No.	Reported Cost Per Day		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
11. Rural Health Clinics (RHC SCH 1) Provider No.	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Federally Qualified Health Centers (FQHC 1) Provider No.	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinics (RHC 95-210 SCH 1-1) Provider No.	Reported Amount Due Provider (State)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Prog. (CMSP SCH 1) Provider No.	Reported Amount Due Provider (CMSP)	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (CMSP)	\$ 0	
15. _____ Provider No.	Reported Cost Per Day		\$ 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)		\$ 0	

COMPUTATION OF
MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00228W

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 4,482,401	\$ 0
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician Services	\$	\$ N/A
4.	\$	\$ 0
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 4,482,401	\$ 0
6. Interim Payments (Adj 18)	\$ (4,482,401)	\$ 0
7. Balance Due Provider (State)	\$ 0	\$ 0
8. Duplicate Payments (Adj)	\$	\$ 0
9.	\$	\$ 0
10	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0

(To Summary of Findings)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
SAN FRANCISCO GENERAL HOSPITALFiscal Period Ended:
JUNE 30, 2008Provider No.
ZZR00228W

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Schedule 3) \$ 4,573,679 \$ 0

CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adj 17) \$ 27,510,688 \$ 03. Inpatient Ancillary Service Charges (Adj 17) \$ 6,320,426 \$ 04. Total Charges - Medi-Cal Inpatient Services \$ 33,831,114 \$ 05. Excess of Customary Charges Over Reasonable Cost
(Line 4 minus Line 1) * \$ 29,257,435 \$ 06. Excess of Reasonable Cost Over Customary Charges
(Line 1 minus Line 4) \$ 0 \$ 0

(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:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00228W

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 1,779,150	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 2,334,066	\$ 0
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ _____	\$ 0
4. Administrative Day Settlement Exempted Due to Waiver (Adj 18)	\$ 460,463	\$ 0
5.	\$ _____	\$ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 4,573,679	\$ 0
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 4,573,679	\$ 0
	(To Schedule 2)	
9. Coinsurance (Adj 18)	\$ (91,278)	\$ 0
10. Patient and Third Party Liability (Adj)	\$ _____	\$ 0
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 4,482,401	\$ 0
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL
Provider No.
ZZR00228W

Fiscal Period Ended:
JUNE 30, 2008

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	99,660	99,660
2. Inpatient Days (include private, exclude swing-bed)	99,660	99,660
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	99,660	99,660
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)		0

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)	\$ 124,052,725	\$ 121,552,115
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)	\$ 124,052,725	\$ 121,552,115

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 280,472,018	\$ 280,472,018
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 280,472,018	\$ 280,472,018
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.442300	\$ 0.433384
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)	\$ 2,814.29	\$ 2,814.29
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)	\$ 124,052,725	\$ 121,552,115

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,244.76	\$ 1,219.67
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 0	\$ 0
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 2,334,066	\$ 0
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 2,334,066	\$ 0

(To Schedule 3)

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00228W

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,407,428	\$ 1,393,839
2. Total Inpatient Days (Adj)	1,532	1,532
3. Average Per Diem Cost	\$ 918.69	\$ 909.82
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)	\$ 17,245,908	\$ 17,115,956
7. Total Inpatient Days (Adj)	4,909	4,909
8. Average Per Diem Cost	\$ 3,513.12	\$ 3,486.65
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)	\$ 13,342,768	\$ 13,237,948
12. Total Inpatient Days (Adj)	3,781	3,781
13. Average Per Diem Cost	\$ 3,528.90	\$ 3,501.18
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)	\$ 7,096,668	\$ 7,019,021
17. Total Inpatient Days (Adj)	3,021	3,021
18. Average Per Diem Cost	\$ 2,349.11	\$ 2,323.41
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 15)	\$ 317.56	\$ 0.00
27. Medi-Cal Inpatient Days (Adj 15)	7,350	0
28. Cost Applicable to Medi-Cal	\$ 2,334,066	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$	\$ 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)	\$ 2,334,066	\$ 0

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No.
ZZR00228W

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
<hr/>		
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
<hr/>		
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
<hr/>		
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
<hr/>		
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
<hr/>		
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
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31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Schedule 4)

COMPUTATION OF PROFESSIONAL
COMPONENT OF HOSPITAL BASED
PHYSICIAN'S REMUNERATION

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
ZZR00228W

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
60.00	Clinic	\$ 0	\$ 0	0.000000	\$ 0	\$ 0
60.01	Adult Medical Center	0	0	0.000000		0
60.02	Women's Health Center	0	0	0.000000		0
60.03	Family Health Center	0	0	0.000000		0
60.04	Children's Health Center	0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
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		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Schedule 3)

COMPUTATION OF MEDI-CAL CONTRACT COST

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Desig Pub Hosp Sch 3)	\$ <u>86,266,698</u>	\$ <u>97,929,934</u>
2. Excess Reasonable Cost Over Charges (Desig Pub Hosp Sch 2)	\$ <u>0</u>	\$ <u>0</u>
3. Medi-Cal Inpatient Hospital Based Physician Services	\$ _____	\$ <u>N/A</u>
4.	\$ _____	\$ <u>0</u>
5. Subtotal (Sum of Lines 1 through 4)	\$ <u>86,266,698</u>	\$ <u>97,929,934</u>
6.	\$ _____	\$ <u>0</u>
7.	\$ _____	\$ <u>0</u>
8. Total Medi-Cal Cost (Sum of Lines 5 through 7)	\$ <u>86,266,698</u>	\$ <u>97,929,934</u>
	(To Summary of Findings)	
9. Interim Payments (Adjs 22, 26)	\$ <u>(44,430,873)</u>	\$ <u>(50,577,815)</u>
10. Medi-Cal Overpayments (Adj)	\$ _____	\$ <u>0</u>
11.	\$ _____	\$ <u>0</u>
12.	\$ _____	\$ <u>0</u>
13. TOTAL MEDI-CAL OVERPAYMENT SETTLEMENT	\$ <u>0</u>	\$ <u>0</u>
	(To Summary of Findings)	

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

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

REPORTED

AUDITED

REASONABLE COST OF MEDI-CAL INPATIENT SERVICES

1. Cost of Covered Services (Desig Pub Hosp Sch 3)	\$ <u>86,748,354</u>	\$ <u>98,600,076</u>
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CHARGES FOR MEDI-CAL INPATIENT SERVICES

2. Inpatient Routine Service Charges (Adjs 21, 25)	\$ <u>137,467,451</u>	\$ <u>170,890,564</u>
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3. Inpatient Ancillary Service Charges (Adjs 21, 25)	\$ <u>130,039,844</u>	\$ <u>141,969,141</u>
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4. Total Charges - Medi-Cal Inpatient Services	\$ <u>267,507,295</u>	\$ <u>312,859,705</u>
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5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ <u>180,758,941</u>	\$ <u>214,259,629</u>
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6. Excess of Reasonable Cost Over Customary Charges (Line 1 minus Line 4)	\$ <u>0</u>	\$ <u>0</u>
	(To Desig Pub Hosp Sch 1)	

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

**COMPUTATION OF
MEDI-CAL NET COST OF COVERED SERVICES**

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Desig Pub Hosp Sch 5)	\$ <u>39,053,278</u>	\$ <u>40,889,004</u>
2. Medi-Cal Inpatient Routine Services (Desig Pub Hosp Sch 4)	\$ <u>47,695,076</u>	\$ <u>57,711,072</u>
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ _____	\$ _____ 0
4.	\$ _____	\$ _____ 0
5.	\$ _____	\$ _____ 0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ <u>86,748,354</u>	\$ <u>98,600,076</u>
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Desig Pub Hosp Sch 7)	\$ _____ 0	\$ _____ 0
8. SUBTOTAL	\$ <u>86,748,354</u>	\$ <u>98,600,076</u>
	(To Desig Pub Hosp Sch 2)	
9. Deductibles (Adjs 22, 26)	\$ _____	\$ _____ (196,048)
10. Coinsurance (Adjs 22, 26)	\$ _____ (481,656)	\$ _____ (474,094)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ <u><u>86,266,698</u></u>	\$ <u><u>97,929,934</u></u>
	(To Desig Pub Hosp Sch 1)	

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

GENERAL SERVICE UNIT NET OF SWING-BEDS COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	99,660	99,660
2. Inpatient Days (include private, exclude swing-bed)	99,660	99,660
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	99,660	99,660
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 19)	26,334	34,919

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, Part I, Line 25, Col 27)	\$ 124,052,725	\$ 121,552,115
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)	\$ 124,052,725	\$ 121,552,115

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)(Adj)	\$ 280,472,018	\$ 280,472,018
29. Private Room Charges (excluding swing-bed charges)(Adj)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)(Adj)	\$ 280,472,018	\$ 280,472,018
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0	\$ 0.433384
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)	\$ 2,814.29	\$ 2,814.29
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)	\$ 124,052,725	\$ 121,552,115

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,244.76	\$ 1,219.67
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 32,779,510	\$ 42,589,657
40. Cost Applicable to Medi-Cal (Desig Pub Hosp Sch 4A)	\$ 14,915,566	\$ 15,121,415
41. Cost Applicable to Medi-Cal (Desig Pub Hosp Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39, 40 & 41)	\$ 47,695,076	\$ 57,711,072

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**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

SPECIAL CARE AND/OR NURSERY UNITS	REPORTED	AUDITED
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 1,407,428	\$ 1,393,839
2. Total Inpatient Days (Adj)	1,532	1,532
3. Average Per Diem Cost	\$ 918.69	\$ 909.82
4. Medi-Cal Inpatient Days (Adj 19)	1,397	1,407
5. Cost Applicable to Medi-Cal	\$ 1,283,410	\$ 1,280,117
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 17,245,908	\$ 17,115,956
7. Total Inpatient Days (Adj)	4,909	4,909
8. Average Per Diem Cost	\$ 3,513.12	\$ 3,486.65
9. Medi-Cal Inpatient Days (Adj 19)	1,758	3,498
10. Cost Applicable to Medi-Cal	\$ 6,176,065	\$ 12,196,302
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 13,342,768	\$ 13,237,948
12. Total Inpatient Days (Adj)	3,781	3,781
13. Average Per Diem Cost	\$ 3,528.90	\$ 3,501.18
14. Medi-Cal Inpatient Days (Adj 19)	1,798	146
15. Cost Applicable to Medi-Cal	\$ 6,344,962	\$ 511,172
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30, Col 27)	\$ 7,096,668	\$ 7,019,021
17. Total Inpatient Days (Adj)	3,021	3,021
18. Average Per Diem Cost	\$ 2,349.11	\$ 2,323.41
19. Medi-Cal Inpatient Days (Adj 19)	473	488
20. Cost Applicable to Medi-Cal	\$ 1,111,129	\$ 1,133,824
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
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)	\$ 14,915,566	\$ 15,121,415

(To Desig Pub Hosp Sch 4)

**COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COST**

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

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
<hr/>		
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
<hr/>		
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
<hr/>		
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
<hr/>		
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
<hr/>		
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
<hr/>		
31. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,30)	\$ 0	\$ 0

(To Desig Pub Hosp Sch 4)

SCHEDULE OF MEDI-CAL ANCILLARY COSTS

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

		TOTAL ANCILLARY COST*	TOTAL ANCILLARY CHARGES (Adj 14)	RATIO COST TO CHARGES	MEDI-CAL CHARGES Desig Pub Hosp Sch 6	MEDI-CAL COST
ANCILLARY COST CENTERS						
37.00	Operating Room	\$ 37,523,210	\$ 71,424,242	0.525357	\$ 15,397,244	\$ 8,089,047
39.00	Delivery and Labor Room	7,012,354	4,467,265	1.569720	457	717
40.00	Anesthesiology	8,638,603	50,804,620	0.170036	11,196,334	1,903,777
41.00	Radiology - Diagnostic	27,272,522	89,624,779	0.304297	11,976,975	3,644,554
43.00	Radioisotope	1,754,017	2,192,594	0.799973	118,650	94,917
44.00	Laboratory	29,671,279	119,278,902	0.248755	21,788,833	5,420,091
44.01	Laboratory Path	4,324,928	8,798,058	0.491578	0	0
46.00	Whole Blood	3,324,177	2,772,147	1.199135	1,187,226	1,423,644
49.00	Respiratory Therapy	5,575,141	20,201,066	0.275983	3,383,194	933,702
50.00	Physical Therapy	6,608,927	6,736,077	0.981124	2,267,344	2,224,546
51.00	Occupational Therapy	1,059,077	2,760,452	0.383661	456,264	175,051
53.00	Electrocardiology	5,065,852	10,393,787	0.487392	2,680,779	1,306,591
54.00	Electroencephalography	119,222	4,906	24.301362	1,403	34,095
55.00	Medical Supplies Charged to Patients	11,192,300	60,500,638	0.184995	21,921,520	4,055,366
56.00	Drugs Charged to Patients	35,304,988	172,380,494	0.204808	40,344,978	8,262,994
57.00	Renal Dialysis	3,067,989	6,818,874	0.449926	695,715	313,020
59.00	Other Ancillary Services	3,699,694	4,331,537	0.854130	322	275
59.01		0	0	0.000000	0	0
59.02		0	0	0.000000	0	0
59.03		0	0	0.000000	0	0
59.04		0	0	0.000000	0	0
59.05		0	0	0.000000	0	0
59.06		0	0	0.000000	0	0
59.07		0	0	0.000000	0	0
59.08		0	0	0.000000	0	0
59.09		0	0	0.000000	0	0
59.10		0	0	0.000000	0	0
59.11		0	0	0.000000	0	0
60.00	Clinic	22,130,502	18,329,179	1.207392	0	0
61.00	Emergency	32,523,232	92,507,810	0.351573	8,551,903	3,006,617
61.01	Psych Emergency	12,845,620	14,672,726	0.875476	0	0
62.00	Observation Beds	0	0	0.000000	0	0
63.60	Adult Med Ctr FQHC I	27,048,852	35,286,015	0.766560	0	0
63.61	Women's Health Ctr FQHC II	10,514,124	11,221,716	0.936944	0	0
63.62	Family Health Ctr FQHC III	9,816,422	12,239,375	0.802036	0	0
63.63	Children's Health Ctr FQHC IV	7,388,931	10,265,250	0.719800	0	0
63.64	Urgent Care FQHC V	4,096,651	8,007,577	0.511597	0	0
64.00	Home Program Dialysis	505,812	1,050,086	0.481687	0	0
TOTAL		\$ 318,084,429	\$ 837,070,172		\$ 141,969,141	\$ 40,889,004

(To Desig Pub Hosp Sch 3)

* From Schedule 8, Column 27 less Column 26.

ADJUSTMENTS TO MEDI-CAL CHARGES

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

ANCILLARY CHARGES		REPORTED	ADJUSTMENTS (Adj 20, 24)	AUDITED
37.00	Operating Room	\$ 14,452,846	\$ 944,398	\$ 15,397,244
39.00	Delivery and Labor Room	456	1	457
40.00	Anesthesiology	10,502,318	694,016	11,196,334
41.00	Radiology - Diagnostic	12,008,502	(31,527)	11,976,975
43.00	Radioisotope	108,989	9,661	118,650
44.00	Laboratory	19,998,350	1,790,483	21,788,833
44.01	Laboratory Path			0
46.00	Whole Blood	1,144,426	42,800	1,187,226
49.00	Respiratory Therapy	3,305,598	77,596	3,383,194
50.00	Physical Therapy	1,647,238	620,106	2,267,344
51.00	Occupational Therapy	700,442	(244,178)	456,264
53.00	Electrocardiology	2,238,780	441,999	2,680,779
54.00	Electroencephalography	1,398	5	1,403
55.00	Medical Supplies Charged to Patients	20,750,826	1,170,694	21,921,520
56.00	Drugs Charged to Patients	34,237,426	6,107,552	40,344,978
57.00	Renal Dialysis	693,180	2,535	695,715
59.00	Other Ancillary Services	321	1	322
59.01				0
59.02				0
59.03				0
59.04				0
59.05				0
59.06				0
59.07				0
59.08				0
59.09				0
59.10				0
59.11				0
60.00	Clinic			0
61.00	Emergency	8,248,748	303,155	8,551,903
61.01	Psych Emergency			0
62.00	Observation Beds			0
63.60	Adult Med Ctr FQHC I			0
63.61	Women's Health Ctr FQHC II			0
63.62	Family Health Ctr FQHC III			0
63.63	Children's Health Ctr FQHC IV			0
63.64	Urgent Care FQHC V			0
64.00	Home Program Dialysis			0
TOTAL MEDI-CAL ANCILLARY CHARGES		\$ 130,039,844	\$ 11,929,297	\$ 141,969,141

(To Desig Pub Hosp Sch 5)

COMPUTATION OF PROFESSIONAL COMPONENT OF HOSPITAL BASED PHYSICIAN'S REMUNERATION

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
HSC00228W

	PROFESSIONAL SERVICE COST CENTERS	HBP REMUNERATION (Adj)	TOTAL CHARGES TO ALL PATIENTS (Adj)	RATIO OF REMUNERATION TO CHARGES	MEDI-CAL CHARGES (Adj)	MEDI-CAL COST
60.00	Clinic	\$ 0	\$ 0	0.000000	\$	\$ 0
60.01	Adult Medical Center	0	0	0.000000		0
60.02	Women's Health Center	0	0	0.000000		0
60.03	Family Health Center	0	0	0.000000		0
60.04	Children's Health Center	0	0	0.000000		0
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		0	0	0.000000		0
	TOTAL	\$ 0	\$ 0		\$ 0	\$ 0

(To Desig Pub Hosp Sch 3)

**COMPUTATION OF
DISTINCT PART NURSING FACILITY PER DIEM**

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55660F

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 101,639	\$ 101,639
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 21,225,557	\$ 20,614,729	\$ (610,828)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 21,225,557	\$ 20,716,368	\$ (509,189)
4. Total Distinct Part Patient Days (Adj)	31,449	31,449	0
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 674.92	\$ 658.73	\$ (16.19)
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3) (Adj)	89	89	0
10. Total Licensed Capacity (All levels) (Adj 27)	477	598	121
11. Total Medi-Cal DP Patient Days (Adj 28)	0	13,661	13,661
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 45,917	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 2,201,773	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 2,247,690	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses	N/A	\$ 8,478,558	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 3,950,112	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 12,428,670	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55660F

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 11,454,539	\$ 11,454,539	\$ 0
1.00	Old Cap Rel Cost - Buildings and Fixtures		0	0
1.01	Old Cap Rel Cost - Building 2		0	0
1.02	Old Cap Rel Cost - Building 3		0	0
1.03	Old Cap Rel Cost - Building 5	4,817	4,619	(198)
1.05	Old Cap Rel Cost - Building 10		0	0
1.06	Old Cap Rel Cost - Building 20		0	0
1.07	Old Cap Rel Cost - Building 30		0	0
1.09	Old Cap Rel Cost - MRI Building		0	0
1.10	Old Cap Rel Cost - Building 80		0	0
1.11	Old Cap Rel Cost - Building 90		0	0
1.13	Old Cap Rel Cost - Land Improvements		0	0
2.00	Old Cap Rel Cost - Moveable Equipment		0	0
3.00	New Cap Rel Cost - Buildings and Fixtures		0	0
3.01	New Cap Rel Cost - Building 2		0	0
3.02	New Cap Rel Cost - Building 3		0	0
3.03	New Cap Rel Cost - Building 5	29,410	28,203	(1,207)
3.04	New Cap Rel Cost - Building 9		0	0
3.05	New Cap Rel Cost - Building 10		0	0
3.06	New Cap Rel Cost - Building 20		0	0
3.07	New Cap Rel Cost - Building 30		0	0
3.08	New Cap Rel Cost - Building 40		0	0
3.09	New Cap Rel Cost - MRI Building		0	0
3.10	New Cap Rel Cost - Building 80		0	0
3.11	New Cap Rel Cost - Building 90		0	0
3.12	New Cap Rel Cost - Building 100		0	0
3.13	New Cap Rel Costs - Land Imp	657	616	(41)
3.14	New Cap Rel Costs - MHRF	419,107	419,107	0
4.00	New Cap Rel Costs - Moveable Equipment		0	0
4.01	New Cap Rel Costs - Moveable Equipment		0	0
5.00	Employee Benefits	314,470	314,472	2
6.00	Administrative and General	2,498,039	2,495,498	(2,541)
7.00	Maintenance and Repairs	920,406	846,489	(73,917)
8.00	Operation of Plant	873,367	790,762	(82,605)
9.00	Laundry and Linen Services	199,276	195,116	(4,160)
10.00	Housekeeping	928,764	841,674	(87,090)
11.00	Dietary	1,605,617	1,376,144	(229,473)
12.00	Cafeteria	66,587	59,413	(7,174)
14.00	Nursing Administration	1,346,087	1,233,657	(112,430)
15.00	Central Services and Supplies	13,763	15,928	2,165
16.00	Pharmacy	3,530	3,051	(479)
17.00	Medical Records and Library	341,506	332,686	(8,820)
18.00	Social Service	205,615	202,754	(2,861)
22.00	I and R Services - Salary and Fringes		0	0
23.00	I and R Services - Other Programs		0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 21,225,557	\$ 20,614,729	\$ (610,828)

* From Hospital Audit Report Sch 8, Part I, line 34.

(To DPNF Sch 1)

SCHEDULE OF TOTAL DISTINCT PART ANCILLARY COSTS

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55660F

		TOTAL ANCILLARY COST *	TOTAL ANCILLARY CHARGES	RATIO COST TO CHARGES	TOTAL DP ANCILLARY CHARGES **	TOTAL ANCILLARY COST***
ANCILLARY COST CENTERS					(From DPNF Sch 4)	
49.00	Respiratory Therapy	\$ 5,575,141	\$ 20,201,066	0.275983	\$ 195,918	\$ 54,070
55.00	Med Supply Charged to Patients	11,192,300	60,500,638	0.184995	251,862	46,593
56.00	Drugs Charged to Patients	35,304,988	172,380,494	0.204808	4,765	976
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				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
				0.000000	0	0
101.00	TOTAL	\$ 52,072,429	\$ 253,082,198		\$ 452,545	\$ 101,639

(To DPNF Sch 1)

* From Acute care Schedule 8, Column 27.
 ** Total Distinct Part Ancillary Charges included in the rate.
 *** Total Distinct Part Ancillary Costs included in the rate.

**ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY**

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

Provider No:
LTC55660F

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	Old Cap Rel Cost - Buildings and Fixtures	\$ 0	\$ N/A
1.01	Old Cap Rel Cost - Building 2	0	N/A
1.02	Old Cap Rel Cost - Building 3	0	N/A
1.03	Old Cap Rel Cost - Building 5	4,619	N/A
1.05	Old Cap Rel Cost - Building 10	0	N/A
1.06	Old Cap Rel Cost - Building 20	0	N/A
1.07	Old Cap Rel Cost - Building 30	0	N/A
1.09	Old Cap Rel Cost - MRI Building	0	N/A
1.10	Old Cap Rel Cost - Building 80	0	N/A
1.11	Old Cap Rel Cost - Building 90	0	N/A
1.13	Old Cap Rel Cost - Land Improvements	0	N/A
2.00	Old Cap Rel Cost - Moveable Equipment	0	N/A
3.00	New Cap Rel Cost - Buildings and Fixtures	0	N/A
3.01	New Cap Rel Cost - Building 2	0	N/A
3.02	New Cap Rel Cost - Building 3	0	N/A
3.03	New Cap Rel Cost - Building 5	188,775	N/A
3.04	New Cap Rel Cost - Building 9	0	N/A
3.05	New Cap Rel Cost - Building 10	0	N/A
3.06	New Cap Rel Cost - Building 20	0	N/A
3.07	New Cap Rel Cost - Building 30	0	N/A
3.08	New Cap Rel Cost - Building 40	0	N/A
3.09	New Cap Rel Cost - MRI Building	0	N/A
3.10	New Cap Rel Cost - Building 80	0	N/A
3.11	New Cap Rel Cost - Building 90	0	N/A
3.12	New Cap Rel Cost - Building 100	0	N/A
3.13	New Cap Rel Costs - Land Imp	9,298	N/A
3.14	New Cap Rel Costs - MHRF	30,759	N/A
4.00	New Cap Rel Costs - Moveable Equipment	0	N/A
4.01	New Cap Rel Costs - Moveable Equipment	0	N/A
5.00	Employee Benefits	3,345	314,298
6.00	Administrative and General	776,156	879,275
7.00	Maintenance and Repairs	124,067	168,777
8.00	Operation of Plant	161,989	198,810
9.00	Laundry and Linen Services	18,666	44,892
10.00	Housekeeping	63,315	500,571
11.00	Dietary	582,699	699,249
12.00	Cafeteria	21,392	41,750
14.00	Nursing Administration	154,422	801,735
15.00	Central Services and Supplies	3,260	7,954
16.00	Pharmacy	383	1,685
17.00	Medical Records and Library	45,295	181,952
18.00	Social Service	13,331	109,165
22.00	I and R Services - Salary and Fringes	0	0
23.00	I and R Services - Other Programs	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 2,201,773	\$ 3,950,112

* These amounts include Skilled Nursing Facility expenses, line 34.

(To DPNF SCH 1)

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

TRIAL BALANCE EXPENSES	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAP BLDG & FIXTURES 1.00	OLD CAP COSTS BLDG 2 1.01	OLD CAP COSTS BLDG 3 1.02	OLD CAP COSTS BLDG 5 1.03	OLD CAP COSTS BLDG 10 1.05	OLD CAP COSTS BLDG 20 1.06	OLD CAP COSTS BLDG 30 1.07	OLD CAP COSTS BLDG MRI 1.09	OLD CAP COSTS BLDG 80 1.10	OLD CAP COSTS BLDG 90 1.11	OLD CAP COSTS LAND IMPV 1.13
GENERAL SERVICE COST CENTER												
1.00 Old Cap Rel Cost - Buildings and Fixtures	0											
1.01 Old Cap Rel Cost - Building 2	57,316	0										
1.02 Old Cap Rel Cost - Building 3	0	0										
1.03 Old Cap Rel Cost - Building 5	308,866	0	0									
1.05 Old Cap Rel Cost - Building 10	888	0	0									
1.06 Old Cap Rel Cost - Building 20	0	0	0									
1.07 Old Cap Rel Cost - Building 30	0	0	0									
1.09 Old Cap Rel Cost - MRI Building	0	0	0									
1.10 Old Cap Rel Cost - Building 80	0	0	0									
1.11 Old Cap Rel Cost - Building 90	0	0	0									
1.13 Old Cap Rel Cost - Land Improvements	0	0	0									
2.00 Old Cap Rel Cost - Moveable Equipment	0	0	0									
3.00 New Cap Rel Cost - Buildings and Fixtures	6,319	0	0									
3.01 New Cap Rel Cost - Building 2	21,223	0	0									
3.02 New Cap Rel Cost - Building 3	16,356	0	0									
3.03 New Cap Rel Cost - Building 5	1,885,710	0	0									
3.04 New Cap Rel Cost - Building 9	12,199	0	0									
3.05 New Cap Rel Cost - Building 10	34,629	0	0									
3.06 New Cap Rel Cost - Building 20	61,560	0	0									
3.07 New Cap Rel Cost - Building 30	15,565	0	0									
3.08 New Cap Rel Cost - Building 40	390	0	0									
3.09 New Cap Rel Cost - MRI Building	0	0	0									
3.10 New Cap Rel Cost - Building 80	25,143	0	0									
3.11 New Cap Rel Cost - Building 90	41,340	0	0									
3.12 New Cap Rel Cost - Building 100	135,085	0	0									
3.13 New Cap Rel Costs - Land Imp	17,581	0	0									
3.14 New Cap Rel Costs - MHRF	1,092,537	0	0									
4.00 New Cap Rel Costs - Moveable Equipment	2,980,548	0	0									
4.01 New Cap Rel Costs - Moveable Equipment	0	0	0									
5.00 Employee Benefits	9,113,806	0	0									
6.00 Administrative and General	90,983,375	0	3,431		92,599	331						
7.00 Maintenance and Repairs	15,490,004	0	0		520	0						
8.00 Operation of Plant	2,273,417	0	20,541		7,867	238						
9.00 Laundry and Linen Services	12,928,219	0	32,623		330	0						
10.00 Housekeeping	5,635,198	0	720		5,292	5						
11.00 Dietary	857,552	0	0		10,125	0						
12.00 Cafeteria	12,820,805	0	0		3,810	0						
14.00 Nursing Administration	3,199,106	0	0		3,186	0						
15.00 Central Services and Supplies	14,312,813	0	0		4,782	0						
16.00 Pharmacy	6,730,902	0	0		2,197	0						
17.00 Medical Records and Library	4,703,614	0	0		5,156	0						
18.00 Social Service	21,579,518	0	0		1,297	0						
22.00 I and R Services - Salary and Fringes	0	0	0		5,015	0						
23.00 I and R Services - Other Programs	0	0	0		0	0						
INPATIENT ROUTINE COST CENTER												
25.00 Adults and Pediatrics	73,096,244	0	0		62,611	0						
26.00 Intensive Care Unit	11,903,105	0	0		4,150	0						
27.00 Coronary Care Unit	9,467,381	0	0		2,451	0						
28.00 Subprovider I	0	0	0		0	0						
29.00 Subprovider II	0	0	0		0	0						
30.00 NICU	4,895,425	0	0		3,209	0						
33.00 Nursery	805,948	0	0		224	0						
34.00 Medicare Certified Nursing Facility	11,454,539	0	0		4,619	0						
35.00 Distinct Part Nursing Facility	0	0	0		0	0						
36.00	0	0	0		0	0						
36.01 Subacute Care Unit	0	0	0		0	0						
36.02 Transitional Care Unit	0	0	0		0	0						

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

	NET EXP FOR COST ALLOC (From Sch 10) 0.00	OLD CAP BLDG & FIXTURES 1.00	OLD CAP COSTS BLDG 2 1.01	OLD CAP COSTS BLDG 3 1.02	OLD CAP COSTS BLDG 5 1.03	OLD CAP COSTS BLDG 10 1.05	OLD CAP COSTS BLDG 20 1.06	OLD CAP COSTS BLDG 30 1.07	OLD CAP COSTS BLDG MRI 1.09	OLD CAP COSTS BLDG 80 1.10	OLD CAP COSTS BLDG 90 1.11	OLD CAP COSTS LAND IMPV 1.13
ANCILLARY COST CENTERS												
37.00 Operating Room	23,713,270	0	0	0	11,707	0	0	0	0	0	0	0
39.00 Delivery and Labor Room	4,892,638	0	0	0	2,716	0	0	0	0	0	0	0
40.00 Anesthesiology	4,737,166	0	0	0	2,817	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	18,777,002	0	0	0	12,530	0	0	0	0	0	0	0
43.00 Radioisotope	1,033,157	0	0	0	3,628	0	0	0	0	0	0	0
44.00 Laboratory	22,040,321	0	0	0	8,577	0	0	0	0	0	0	0
44.01 Laboratory Path	1,546,487	0	0	0	78	0	0	0	0	0	0	0
46.00 Whole Blood	2,733,191	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	4,198,215	0	0	0	955	0	0	0	0	0	0	0
50.00 Physical Therapy	4,933,488	0	0	0	3,228	0	0	0	0	0	0	0
51.00 Occupational Therapy	787,548	0	0	0	359	0	0	0	0	0	0	0
53.00 Electrocardiology	3,391,308	0	0	0	3,753	0	0	0	0	0	0	0
54.00 Electroencephalography	86,163	0	0	0	98	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	7,432,400	0	0	0	108	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	16,030,771	0	0	0	1,104	0	0	0	0	0	0	0
57.00 Renal Dialysis	2,287,771	0	0	0	84	0	0	0	0	0	0	0
59.00 Other Ancillary Services	2,418,379	0	0	0	4,017	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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
59.07	0	0	0	0	0	0	0	0	0	0	0	0
59.08	0	0	0	0	0	0	0	0	0	0	0	0
59.09	0	0	0	0	0	0	0	0	0	0	0	0
59.10	0	0	0	0	0	0	0	0	0	0	0	0
59.11	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	6,591,833	0	0	0	7,698	0	0	0	0	0	0	0
61.00 Emergency	22,443,850	0	0	0	5,679	0	0	0	0	0	0	0
61.01 Psych Emergency	9,481,407	0	0	0	944	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.60 Adult Med Ctr FQHC I	17,373,854	0	0	0	2,848	0	0	0	0	0	0	0
63.61 Women's Health Ctr FQHC II	6,724,806	0	0	0	4,137	0	0	0	0	0	0	0
63.62 Family Health Ctr FQHC III	5,744,619	0	0	0	306	0	0	0	0	0	0	0
63.63 Children's Health Ctr FQHC IV	4,397,356	0	0	0	4,599	0	0	0	0	0	0	0
63.64 Urgent Care FQHC V	2,388,711	0	0	0	790	0	0	0	0	0	0	0
64.00 Home Program Dialysis	409,805	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
96.01 Other Than Hospital	25,220,768	0	0	0	6,668	310	0	0	0	0	0	0
98.00	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0	0
99.07	0	0	0	0	0	0	0	0	0	0	0	0
99.08	0	0	0	0	0	0	0	0	0	0	0	0
99.09	0	0	0	0	0	0	0	0	0	0	0	0
99.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	552,734,052	0	57,316	0	308,866	888	0	0	0	0	0	0

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.1

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

TRIAL BALANCE EXPENSES	OLD CAP COSTS MVBLE EQPT 2.00	NEW CAP COSTS BLDG & FIX 3.00	NEW CAP COSTS BLDG 2 3.01	NEW CAP COSTS BLDG 3 3.02	NEW CAP COSTS BLDG 5 3.03	NEW CAP COSTS BLDG 9 3.04	NEW CAP COSTS BLDG 10 3.05	NEW CAP COSTS BLDG 20 3.06	NEW CAP COSTS BLDG 30 3.07	NEW CAP COSTS BLDG 40 3.08	NEW CAP COSTS BLDG MRI 3.09	NEW CAP COSTS BLDG 80 3.10
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	71,473	0	0	0	0	0	0	0
39.00 Delivery and Labor Room	0	0	0	0	16,585	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	17,202	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	76,497	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	22,153	0	0	0	0	0	0	0
44.00 Laboratory	0	126	0	0	52,365	0	0	0	0	0	0	0
44.01 Laboratory Path	0	0	0	4,290	476	0	0	0	0	0	0	0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	5,831	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	19,709	146	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	2,193	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	22,916	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	596	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	657	0	0	0	0	0	0	0
56.00 Drugs Charged to Patients	0	0	0	0	6,741	0	0	0	0	0	0	0
57.00 Renal Dialysis	0	0	0	0	513	0	0	0	0	0	0	0
59.00 Other Ancillary Services	0	0	0	0	24,523	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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
59.07	0	0	0	0	0	0	0	0	0	0	0	0
59.08	0	0	0	0	0	0	0	0	0	0	0	0
59.09	0	0	0	0	0	0	0	0	0	0	0	0
59.10	0	0	0	0	0	0	0	0	0	0	0	0
59.11	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	0	0	0	0	46,996	2,464	0	0	0	0	0	6,577
61.00 Emergency	0	0	0	0	34,672	0	0	131	0	0	0	0
61.01 Psych Emergency	0	0	0	0	5,763	0	0	0	0	0	0	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.60 Adult Med Ctr FQHC I	0	0	0	0	0	0	0	0	377	0	0	7,393
63.61 Women's Health Ctr FQHC II	0	0	0	0	25,256	0	0	0	0	0	0	0
63.62 Family Health Ctr FQHC III	0	0	0	0	1,869	0	0	0	11,856	0	0	6,594
63.63 Children's Health Ctr FQHC IV	0	0	0	0	28,078	0	0	0	0	0	0	1,797
63.64 Urgent Care FQHC V	0	0	0	0	4,826	0	0	0	0	0	0	0
64.00 Home Program Dialysis	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
96.01 Other Than Hospital	0	4,618	0	11,240	40,707	4,202	12,098	0	6,162	359	0	0
98.00	0	0	0	0	0	0	0	0	0	0	0	0
98.01	0	0	0	0	0	0	0	0	0	0	0	0
98.02	0	0	0	0	0	0	0	0	0	0	0	0
98.03	0	0	0	0	0	0	0	0	0	0	0	0
98.04	0	0	0	0	0	0	0	0	0	0	0	0
98.05	0	0	0	0	0	0	0	0	0	0	0	0
98.06	0	0	0	0	0	0	0	0	0	0	0	0
98.07	0	0	0	0	0	0	0	0	0	0	0	0
98.08	0	0	0	0	0	0	0	0	0	0	0	0
98.09	0	0	0	0	0	0	0	0	0	0	0	0
98.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	6,319	21,223	16,356	1,885,710	12,199	34,629	61,560	15,565	390	0	25,143

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.2

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended: JUNE 30, 2008

	NEW CAP COSTS BLDG 90 3.11	NEW CAP COSTS BLDG 100 3.12	NEW CAP COSTS LAND IMPV 3.13	NEW CAP COSTS MHRF LA 3.14	NEW CAP COSTS MVBLE EQPT 4.00	NEW CAP COSTS MVBLE EQPT 4.01	EMPLOYEE BENEFITS 5.00	ACCUM-COST 6.00	ADMINISTRATIVE & GENERAL 7.00	MAINT & REPAIRS 8.00	OPERATIONS OF PLANT 9.00	LAUNDRY & LINEN SERVICE 9.00
ANCILLARY COST CENTERS												
37.00	0	0	305	0	559,063	0	400,732	24,756,550	5,054,995	420,094	392,438	479,791
39.00	0	0	71	0	33,233	0	136,127	5,081,371	1,037,556	97,479	91,062	51,977
40.00	0	0	74	0	120,475	0	83,557	4,961,290	1,013,037	101,105	94,449	0
41.00	0	0	327	0	186,025	0	324,949	19,377,330	3,956,622	449,625	420,025	114,925
43.00	0	0	95	0	47,487	0	0	1,106,519	225,938	130,206	121,634	10,359
44.00	168	11,823	346	0	109,213	0	0	22,222,940	4,537,662	475,996	444,660	0
44.01	0	0	318	0	10,707	0	4,607	1,566,963	319,955	437,094	408,319	2,764
46.00	0	0	0	0	275	0	0	2,733,466	558,142	0	0	0
49.00	0	0	25	0	85,492	0	0	4,290,517	876,073	34,270	32,014	0
50.00	0	0	90	0	6,000	0	112,931	5,075,592	1,036,376	123,509	115,378	30,032
51.00	0	0	9	0	1,550	0	20,302	811,961	165,793	12,890	12,041	0
53.00	0	0	98	0	127,959	0	16,550	3,562,585	727,438	134,694	125,826	3,274
54.00	0	0	3	0	0	0	2,436	89,294	18,233	3,501	3,270	0
55.00	1,096	0	47	3,548	26,772	0	0	7,433,167	1,517,765	3,860	3,606	0
56.00	0	4,758	43	0	18,901	0	0	16,070,078	3,281,320	64,017	59,802	0
57.00	0	0	105	0	33,868	0	32,002	2,312,070	472,097	59,385	55,476	2,885
59.01	0	0	0	0	0	0	0	513,103	144,136	134,647	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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
59.07	0	0	0	0	0	0	0	0	0	0	0	0
59.08	0	0	0	0	0	0	0	0	0	0	0	0
59.09	0	0	0	0	0	0	0	0	0	0	0	0
59.10	0	0	0	0	0	0	0	0	0	0	0	0
59.11	0	0	0	0	0	0	0	0	0	0	0	0
60.00	0	0	529	0	30,512	0	156,607	6,843,350	1,397,331	727,719	679,810	76,712
61.00	0	0	148	0	62,148	0	576,197	23,122,694	4,721,381	203,791	190,374	414,052
61.01	0	0	25	0	0	0	174,393	9,662,532	1,972,975	33,875	31,645	87,060
62.00	0	0	0	0	0	0	0	0	0	0	0	0
62.00	6,518	0	432	0	0	0	175,180	17,583,989	3,590,443	465,046	434,430	0
63.60	0	0	108	0	2,234	0	129,625	6,886,165	1,406,073	148,445	138,672	0
63.61	2,221	0	376	0	0	0	94,887	5,862,728	1,197,100	516,945	482,912	0
63.62	0	0	182	0	0	0	84,989	4,517,001	922,318	250,771	234,262	0
63.63	0	0	0	0	0	0	73,086	2,467,413	503,817	129,110	120,611	0
63.64	0	0	0	0	0	0	0	409,805	83,677	0	0	0
64.00	0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTERS												
96.00	0	0	0	0	0	0	0	0	0	0	0	0
96.01	24,929	83,384	4,597	572,839	13,589	0	286,157	26,292,627	5,368,644	6,322,752	5,906,504	2,761
98.00	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0	0
99.07	0	0	0	0	0	0	0	0	0	0	0	0
99.08	0	0	0	0	0	0	0	0	0	0	0	0
99.09	0	0	0	0	0	0	0	0	0	0	0	0
99.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	41,340	135,085	17,581	1,092,537	2,980,548	0	9,118,865	552,734,052	93,724,358	18,842,001	16,236,632	3,612,490

STATE OF CALIFORNIA

COMPUTATION OF COST ALLOCATION (W/S B)

SCHEDULE 8.3

Provider Name:

Fiscal Period Ended: JUNE 30, 2008

SAN FRANCISCO GENERAL HOSPITAL

TRIAL BALANCE EXPENSES

	HOUSEKEEP	DIETARY	CAFETERIA	NURSING ADMIN	CENTRAL SUPPLY	PHARMACY	MED REC & LIBRARY	SOCIAL SERVICES	I&R SERV SALARY & BENEFITS	I&R SERV OTHER PROGRAM	POST STEP-DOWN ADJUSTMENT	TOTAL COST
	10.00	11.00	12.00	14.00	15.00	16.00	17.00	18.00	22.00	23.00	26.00	27.00
ANCILLARY COST CENTERS												
37.00 Operating Room	417,704	0	55,291	1,105,672	1,747,454	111,237	521,082	317,570	2,143,331	0	0	37,523,210
39.00 Delivery and Labor Room	96,925	0	17,500	438,924	14,171	32,935	32,591	19,863	0	0	0	7,012,354
40.00 Anesthesiology	100,530	0	20,146	0	83,706	336,575	370,650	225,890	1,331,225	0	0	8,638,603
41.00 Radiology - Diagnostic	447,067	0	55,403	45,532	196,633	22,281	653,865	398,494	1,134,721	0	0	27,272,522
43.00 Radioisotope	129,465	0	3,578	0	259	315	15,996	9,749	0	0	0	1,754,017
44.00 Laboratory	473,289	0	102,776	0	10,621	2,782	870,210	530,344	0	0	0	29,671,279
44.01 Laboratory Path	434,608	0	11,252	0	24,445	0	64,187	39,118	1,016,221	0	0	4,324,928
46.00 Whole Blood	0	0	0	0	19	0	20,224	12,326	0	0	0	3,324,177
49.00 Respiratory Therapy	34,075	0	21,422	0	49,571	0	147,379	89,819	0	0	0	5,575,141
50.00 Physical Therapy	122,807	0	19,352	0	6,772	15	49,144	29,950	0	0	0	6,608,927
51.00 Occupational Therapy	12,816	0	3,221	0	7,942	0	20,139	12,274	0	0	0	1,059,077
53.00 Electrocardiology	133,927	0	10,839	27,650	163,640	53,937	75,829	46,213	0	0	0	5,065,852
54.00 Electroencephalography	3,481	0	894	0	18	474	36	22	0	0	0	119,222
55.00 Medical Supplies Charged to Patients	3,838	0	0	0	1,519,676	0	441,388	269,001	0	0	0	11,192,300
56.00 Drugs Charged to Patients	63,653	0	0	0	109,622	13,632,433	1,257,617	766,447	0	0	(462,480)	35,304,988
57.00 Renal Dialysis	59,047	0	17,826	0	8,873	265	49,748	30,318	0	0	0	2,605,509
59.00 Other Ancillary Services	143,316	0	7,875	109,938	80,932	1,993	31,601	19,259	0	0	0	3,699,694
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
59.04	0	0	0	0	0	0	0	0	0	0	0	0
59.05	0	0	0	0	0	0	0	0	0	0	0	0
59.06	0	0	0	0	0	0	0	0	0	0	0	0
59.07	0	0	0	0	0	0	0	0	0	0	0	0
59.08	0	0	0	0	0	0	0	0	0	0	0	0
59.09	0	0	0	0	0	0	0	0	0	0	0	0
59.10	0	0	0	0	0	0	0	0	0	0	0	0
59.11	0	0	0	0	0	0	0	0	0	0	0	0
60.00 Clinic	723,579	0	47,591	363,921	22,299	39,904	133,722	81,496	10,993,066	0	0	22,130,502
61.00 Emergency	202,631	304,122	89,779	1,604,201	0	5,898	674,899	411,313	578,096	0	0	32,523,232
61.01 Psych Emergency	33,683	352,178	90,417	399,022	2,638	7,310	107,046	65,239	0	0	0	12,845,620
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
63.60 Adult Med Ctr FQHC I	462,400	0	29,647	382,465	28,423	2,409,901	257,432	156,890	1,247,785	0	0	27,048,852
63.61 Women's Health Ctr FQHC II	147,600	0	48,686	351,669	37,074	364,284	81,869	49,895	853,691	0	0	10,514,124
63.62 Family Health Ctr FQHC III	514,004	0	26,551	164,079	12,067	36,926	89,293	54,419	859,398	0	0	9,816,422
63.63 Children's Health Ctr FQHC IV	249,345	0	12,128	243,718	5,898	75,752	74,891	45,642	757,205	0	0	7,388,931
63.64 Urgent Care FQHC V	128,376	0	9,526	179,643	0	1,275	58,420	35,604	462,857	0	0	4,096,651
64.00 Home Program Dialysis	0	0	0	0	0	0	7,661	4,669	0	0	(68,242)	437,570
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
96.01 Other Than Hospital	6,286,789	1,899,292	42,794	771,222	71,143	751,487	0	0	0	0	0	53,716,016
98.00	0	0	0	0	0	0	0	0	0	0	0	0
99.00	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
99.06	0	0	0	0	0	0	0	0	0	0	0	0
99.07	0	0	0	0	0	0	0	0	0	0	0	0
99.08	0	0	0	0	0	0	0	0	0	0	0	0
99.09	0	0	0	0	0	0	0	0	0	0	0	0
99.10	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	16,582,564	8,181,562	1,513,306	16,339,044	4,506,274	17,955,482	9,809,172	5,978,139	27,179,484	0	(530,722)	552,203,329

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

OLD CAP (SQ. FT)	OLD CAP BLDG 2 (SQ FT)	OLD CAP BLDG 3 (SQ FT)	OLD CAP BLDG 5 (SQ FT)	OLD CAP BLDG 10 (SQ FT)	OLD CAP BLDG 20 1.06	OLD CAP BLDG 30 1.07	OLD CAP MRI BLDG 1.09	OLD CAP BLDG 80 1.10	OLD CAP BLDG 90 (SQ FT) 1.11 (Adj 5)	OLD CAP LAND IMP (SQ. FT) 1.13 (Adj 5)	OLD CAP MVBLE EQUIP 2.00
1.00	1.01	1.02	1.03 (Adj 5)	1.05	1.06	1.07	1.09	1.10	1.11 (Adj 5)	1.13 (Adj 5)	2.00

GENERAL SERVICE COST CENTERS

1.00	Old Cap Rel Cost - Buildings and Fixtures										
1.01	Old Cap Rel Cost - Building 2										
1.02	Old Cap Rel Cost - Building 3										
1.03	Old Cap Rel Cost - Building 5										
1.05	Old Cap Rel Cost - Building 10										
1.06	Old Cap Rel Cost - Building 20										
1.07	Old Cap Rel Cost - Building 30										
1.09	Old Cap Rel Cost - MRI Building										
1.10	Old Cap Rel Cost - Building 80										
1.11	Old Cap Rel Cost - Building 90										
1.13	Old Cap Rel Cost - Land Improvements										
2.00	Old Cap Rel Cost - Moveable Equipment										
3.00	New Cap Rel Cost - Buildings and Fixtures										
3.01	New Cap Rel Cost - Building 2										
3.02	New Cap Rel Cost - Building 3										
3.03	New Cap Rel Cost - Building 5										
3.04	New Cap Rel Cost - Building 9										
3.05	New Cap Rel Cost - Building 10										
3.06	New Cap Rel Cost - Building 20										
3.07	New Cap Rel Cost - Building 30										
3.08	New Cap Rel Cost - Building 40										
3.09	New Cap Rel Cost - MRI Building										
3.10	New Cap Rel Cost - Building 80										
3.11	New Cap Rel Cost - Building 90										
3.12	New Cap Rel Cost - Building 100										
3.13	New Cap Rel Costs - Land Imp										
3.14	New Cap Rel Costs - MHRF										
4.00	New Cap Rel Costs - Moveable Equipment										
4.01	New Cap Rel Costs - Moveable Equipment										
5.00	Employee Benefits										
6.00	Administrative and General										
7.00	Maintenance and Repairs										
8.00	Operation of Plant										
9.00	Laundry and Linen Services										
10.00	Housekeeping										
11.00	Dietary										
12.00	Cafeteria										
14.00	Nursing Administration										
15.00	Central Services and Supplies										
16.00	Pharmacy										
17.00	Medical Records and Library										
18.00	Social Service										
22.00	I and R Services - Salary and Fringes										
23.00	I and R Services - Other Programs										
25.00	INPATIENT ROUTINE COST CENTER										
25.00	Adults and Pediatrics										
26.00	Intensive Care Unit										
27.00	Coronary Care Unit										
28.00	Subprovider I										
29.00	Subprovider II										
30.00	NICU										
33.00	Nursery										
34.00	Medicare Certified Nursing Facility										
35.00	Distinct Part Nursing Facility										
36.01	Subacute Care Unit										
36.02	Transitional Care Unit										

4,209

2,345

2,291

185,100

20,912

812

5,453

4,362

14,038

2,366

15,725

15,074

3,768

81,391

22,954

16,231

22,295

492

10,579

20,239

7,615

6,368

9,558

4,392

26,546

2,592

10,024

8,974

125,156

8,295

4,900

6,415

447

9,234

6,415

447

47,153

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

NEW CAP BLDG FIXT (SQ. FT)	NEW CAP BLDG 2 (SQ. FT)	NEW CAP BLDG 3 (SQ. FT)	NEW CAP BLDG 5 (SQ. FT)	NEW CAP BLDG 9 (SQ. FT)	NEW CAP BLDG 10 (SQ. FT)	NEW CAP BLDG 20 (SQ. FT)	NEW CAP BLDG 30 (SQ. FT)	NEW CAP BLDG 40 (SQ. FT)	NEW CAP BLDG MRI (SQ. FT)	NEW CAP BLDG 80 (SQ. FT)	NEW CAP BLDG 90 (SQ. FT)
3.00	3.01	3.02	3.03 (Adj 5)	3.04	3.05	3.06 (Adj 5)	3.07	3.08	3.09	3.10 (Adj 5)	3.11 (Adj 5)

GENERAL SERVICE COST CENTERS

1.00	Old Cap Rel Cost - Buildings and Fixtures										
1.01	Old Cap Rel Cost - Building 2										
1.02	Old Cap Rel Cost - Building 3										
1.03	Old Cap Rel Cost - Building 5										
1.05	Old Cap Rel Cost - Building 10										
1.06	Old Cap Rel Cost - Building 20										
1.07	Old Cap Rel Cost - Building 30										
1.09	Old Cap Rel Cost - MRI Building										
1.10	Old Cap Rel Cost - Building 80										
1.11	Old Cap Rel Cost - Building 90										
1.13	Old Cap Rel Cost - Land Improvements										
2.00	Old Cap Rel Cost - Moveable Equipment										
3.00	New Cap Rel Cost - Buildings and Fixtures										
3.01	New Cap Rel Cost - Building 2										
3.02	New Cap Rel Cost - Building 3										
3.03	New Cap Rel Cost - Building 5										
3.04	New Cap Rel Cost - Building 9										
3.05	New Cap Rel Cost - Building 10										
3.06	New Cap Rel Cost - Building 20										
3.07	New Cap Rel Cost - Building 30										
3.08	New Cap Rel Cost - Building 40										
3.09	New Cap Rel Cost - MRI Building										
3.10	New Cap Rel Cost - Building 80										
3.11	New Cap Rel Cost - Building 90										
3.12	New Cap Rel Cost - Building 100										
3.13	New Cap Rel Costs - Land Imp										
3.14	New Cap Rel Costs - MHRF										
4.00	New Cap Rel Costs - Moveable Equipment										
4.01	New Cap Rel Costs - Moveable Equipment										
5.00	Employee Benefits										
6.00	Administrative and General										
7.00	Maintenance and Repairs										
8.00	Operation of Plant										
9.00	Laundry and Linen Services										
10.00	Housekeeping										
11.00	Dietary										
12.00	Cafeteria										
14.00	Nursing Administration										
15.00	Central Services and Supplies										
16.00	Pharmacy										
17.00	Medical Records and Library										
18.00	Social Service										
22.00	I and R Services - Salary and Fringes										
23.00	I and R Services - Other Programs										
	INPATIENT ROUTINE COST CENTER										
25.00	Adults and Pediatrics										
26.00	Intensive Care Unit										
27.00	Coronary Care Unit										
28.00	Subprovider I										
29.00	Subprovider II										
30.00	NICU										
33.00	Nursery										
34.00	Medicare Certified Nursing Facility										
35.00	Distinct Part Nursing Facility										
36.00	Subacute Care Unit										
36.01	Subacute Care Unit										
36.02	Transitional Care Unit										

8,974

125,156

8,295

4,900

6,415

447

9,234

5,453

3,418

6,812

659

10,579

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7,615

6,368

9,558

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2,592

10,024

185,100

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10,579

20,239

7,615

6,368

9,558

4,392

10,306

2,592

10,024

20,912

28,100

10,813

3,124

3,166

7,459

31

1,779

195

270

16,240

812

6,487

812

3,768

98

1,490

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

	NEW CAP BLDG FIXT (SQ FT)	NEW CAP BLDG 2 (SQ FT)	NEW CAP BLDG 3 (SQ FT)	NEW CAP BLDG 5 (SQ FT)	NEW CAP BLDG 9 (SQ FT)	NEW CAP BLDG 10 (SQ FT)	NEW CAP BLDG 20 (SQ FT)	NEW CAP BLDG 30 (SQ FT)	NEW CAP BLDG 40 (SQ FT)	NEW CAP BLDG MRI (Adj 5)	NEW CAP BLDG 80 (SQ FT)	NEW CAP BLDG 90 (SQ FT)
	3.00	3.01	3.02	3.03 (Adj 5)	3.04	3.05	3.06 (Adj 5)	3.07	3.08	3.09	3.10 (Adj 5)	3.11 (Adj 5)

ANCILLARY COST CENTERS

37.00	Operating Room			23,401								
39.00	Delivery and Labor Room			5,430								
40.00	Anesthesiology			5,632								
41.00	Radiology - Diagnostic			25,046								
43.00	Radioisotope			7,253								
44.00	Laboratory	1,408		17,145								159
44.01	Laboratory Path		24,192	156								
46.00	Whole Blood											
49.00	Respiratory Therapy			1,909								
50.00	Physical Therapy			6,453	427							
51.00	Occupational Therapy			718								
53.00	Electrocardiology			7,503								
54.00	Electroencephalography			195								
55.00	Medical Supplies Charged to Patients			215								
56.00	Drugs Charged to Patients			2,207								
57.00	Renal Dialysis			168								1,038
59.00	Other Ancillary Services			8,029								
59.01												
59.02												
59.03												
59.04												
59.05												
59.06												
59.07												
59.08												
59.09												
59.10												
59.11												
60.00	Clinic			15,387	7,183	213					17,482	
61.00	Emergency			11,352								
61.01	Psych Emergency			1,887								
62.00	Observation Beds											
63.60	Adult Med Ctr FQHC I			5,693			272				19,650	6,174
63.61	Women's Health Ctr FQHC II			8,269								
63.62	Family Health Ctr FQHC III			612			8,554				17,526	2,104
63.63	Children's Health Ctr FQHC IV			9,193							4,776	
63.64	Urgent Care FQHC V			1,580								
64.00	Home Program Dialysis											

NONREIMBURSABLE COST CENTERS

96.00	Gift, Flower, Coffee Shop and Canteen											
96.01	Other Than Hospital	51,435	63,391	13,328	12,248	19,609		21,148	40,570			23,613
98.00												
99.00												
99.01												
99.02												
99.03												
99.04												
99.05												
99.06												
99.07												
99.08												
99.09												
99.10												

TOTAL	70,388	39,170	92,240	617,404	35,560	56,128	44,416	53,416	44,132	0	66,831	39,158
COST TO BE ALLOCATED	6,319	21,223	16,356	1,885,710	12,199	34,629	61,560	15,565	390	0	25,143	41,340
UNIT COST MULTIPLIER - SCH 8	0.089774	0.541818	0.177320	3.054256	0.343054	0.616965	1.385987	0.291392	0.008837	0.000000	0.376218	1.055723

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

NEW CAP BLDG 100 (SQ FT)	NEW CAP LAND IMPROVE (SQ FT)	NEW CAP MHRF (SQ FT)	NEW CAP MVBLE EQ (SQ FT)	NEW CAP MVBLE EQ (SQ FT)	NEW CAP EMP BENEFIT (GROSS SALARIES)	ADM & GEN (ACCCUM COST)	MAINT & REPAIRS (SQ FT)	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSEKEEP (SQ FT)
3-12	3-13 (Adj 5)	3-14	4-00 (Adj 6)	4-01	5-00		7-00 (Adj 5)	8-00 (Adj 5)	9-00	10-00 (Adj 5)

GENERAL SERVICE COST CENTERS

1.00	Old Cap Rel Cost - Buildings and Fixtures									
1.01	Old Cap Rel Cost - Building 2									
1.02	Old Cap Rel Cost - Building 3									
1.03	Old Cap Rel Cost - Building 5									
1.05	Old Cap Rel Cost - Building 10									
1.06	Old Cap Rel Cost - Building 20									
1.07	Old Cap Rel Cost - Building 30									
1.09	Old Cap Rel Cost - MRI Building									
1.10	Old Cap Rel Cost - Building 80									
1.11	Old Cap Rel Cost - Building 90									
1.13	Old Cap Rel Cost - Land Improvements									
2.00	Old Cap Rel Cost - Moveable Equipment									
3.00	New Cap Rel Cost - Buildings and Fixtures									
3.01	New Cap Rel Cost - Building 2									
3.02	New Cap Rel Cost - Building 3									
3.03	New Cap Rel Cost - Building 5									
3.04	New Cap Rel Cost - Building 9									
3.05	New Cap Rel Cost - Building 10									
3.06	New Cap Rel Cost - Building 20									
3.07	New Cap Rel Cost - Building 30									
3.08	New Cap Rel Cost - Building 40									
3.09	New Cap Rel Cost - MRI Building									
3.10	New Cap Rel Cost - Building 80									
3.11	New Cap Rel Cost - Building 90									
3.12	New Cap Rel Cost - Building 100									
3.13	New Cap Rel Costs - Land Imp									
3.14	New Cap Rel Costs - MHRF									
4.00	New Cap Rel Costs - Moveable Equipment									
4.01	New Cap Rel Costs - Moveable Equipment									
5.00	Employee Benefits	5,453	3,021		31,842,864	93,724,358				
6.00	Administrative and General	290,645	731,124	4,576	2,537,042	15,647,057				
7.00	Maintenance and Repairs	1,171	56,008	132	2,804,099	12,270,096				
8.00	Operation of Plant	22,954	58,758	2,844	466,707	2,338,073	81,391	22,954		
9.00	Laundry and Linen Services	16,231		1,228	8,464,146	13,299,332	16,231	16,231	5,097	20,239
10.00	Housekeeping	20,239	80,565		3,239,278	5,910,670	20,239	20,239		
11.00	Dietary	7,615	8,617		826,089	924,249	7,615	7,615		7,615
12.00	Cafeteria	6,638	31,815		9,153,026	13,215,919	6,638	6,638		6,638
14.00	Nursing Administration	9,558	13,905		1,760,358	3,312,843	9,558	9,558		9,558
15.00	Central Services and Supplies	4,392	37,292		8,431,875	14,679,698	4,392	4,392		4,392
16.00	Pharmacy	26,546	14,509		4,186,200	6,942,851	26,546	26,546		26,546
17.00	Medical Records and Library	2,592			2,697,543	4,812,914	2,592	2,592		2,592
18.00	Social Service	10,024	13,375		10,667,655	22,024,746	10,024	10,024		10,024
22.00	I and R Services - Salary and Fringes					0				
23.00	I and R Services - Other Programs					0				
INPATIENT ROUTINE COST CENTER										
25.00	Adults and Pediatrics	134,130	131,529		54,414,991	75,697,643	134,130	134,130	2,207,292	134,130
26.00	Intensive Care Unit	8,295	119,091		7,572,862	12,336,448	8,295	8,295	298,918	8,295
27.00	Coronary Care Unit	4,900	9,943		6,339,916	9,730,270	4,900	4,900	87,847	4,900
28.00	Subprovider I					0				
29.00	Subprovider II					0				
30.00	NICU					0				
33.00	Nursery					0				
34.00	Medicare Certified Nursing Facility					0				
35.00	Distinct Part Nursing Facility					0				
36.00	Subacute Care Unit	6,415	146,854		3,470,923	5,047,049	6,415	6,415		6,415
36.01	Transitional Care Unit	447			709,956	985,390	447	447		447
36.02		47,153		37,919	8,478,558	12,221,557	47,153	47,153	243,024	47,153

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

	NEW CAP BLDG 100 (SQ FT) 3:12	NEW CAP LAND IMPROVE (SQ FT) 3:13 (Adj 5)	NEW CAP MHRF (SQ FT) 3:14	NEW CAP MVBLE EQ (SQ FT) 4:00 (Adj 6)	NEW CAP MVBLE EQ (SQ FT) 4:01	EMP BENEFIT (GROSS SALARIES) 5:00	ADM & GEN (ACCUM COST)	MAINT & REPAIRS (SQ FT) 7:00 (Adj 5)	OPER PLANT (SQ FT) 8:00 (Adj 5)	LAUNDRY & LINEN (LB LNDRY) 9:00	HOUSEKEEP (SQ FT) 10:00 (Adj 5)
ANCILLARY COST CENTERS											
37.00		23,401		541,866		10,804,232	24,756,550	23,401	23,401	597,597	23,401
39.00		5,430		32,211		3,670,161	5,081,371	5,430	5,430	64,739	5,430
40.00		5,632		116,769		2,252,791	4,961,290	5,632	5,632		5,632
41.00		25,046		180,303		8,761,024	19,377,330	25,046	25,046	143,143	25,046
43.00		7,253		46,026			1,106,519	7,253	7,253	12,903	7,253
44.00	7,803	26,515		105,854			22,222,940	26,515	26,515		26,515
44.01		24,348		10,378		124,210	1,566,963	24,348	24,348	3,443	24,348
46.00				267			2,733,466				
49.00		1,909		82,862			4,290,517	1,909	1,909		1,909
50.00		6,880		5,815		3,044,751	5,075,592	6,880	6,880	37,406	6,880
51.00		718		1,502		547,361	811,961	718	718		718
53.00		7,503		124,023		446,214	3,562,585	7,503	7,503	4,078	7,503
54.00		195				65,669	89,294	195	195		195
55.00		215					7,433,167	215	215		215
56.00		3,566	321	25,948			16,070,078	3,566	3,566		3,566
57.00	3,140	3,308		18,320			2,312,070	3,308	3,308	3,593	3,308
59.00		8,029		32,826		862,823	2,512,893	8,029	8,029		8,029
59.01							0				
59.02							0				
59.03							0				
59.04							0				
59.05							0				
59.06							0				
59.07							0				
59.08							0				
59.09							0				
59.10							0				
59.11							0				
60.00		40,537		29,573		4,222,311	6,843,350	40,537	40,537	95,547	40,537
61.00		11,352		60,236		15,534,973	23,122,694	11,352	11,352	515,717	11,352
61.01		1,887				4,701,843	9,662,532	1,887	1,887	108,436	1,887
62.00							0				
63.00		33,097				4,723,060	17,583,989	25,905	25,905		25,905
63.61		8,269		2,165		3,494,839	6,886,165	8,269	8,269		8,269
63.62		28,796				2,558,262	5,862,728	28,796	28,796		28,796
63.63		13,969				2,291,409	4,517,001	13,969	13,969		13,969
63.64						1,970,478	2,467,413	7,192	7,192		7,192
64.00							409,805				
NONREIMBURSABLE COST CENTERS											
96.00		352,204									
96.01	55,034		51,828	13,171		7,715,144	26,292,627	352,204	352,204	3,439	352,204
98.00							0				
99.00							0				
99.01							0				
99.02							0				
99.03							0				
99.04							0				
99.05							0				
99.06							0				
99.07							0				
99.08							0				
99.09							0				
99.10							0				
TOTAL	89,157	1,346,848	98,848	2,888,865	17,694	245,855,643	459,009,694	1,049,579	968,188	4,499,486	929,003
COST TO BE ALLOCATED	135,085	17,581	1,092,537	2,980,548	0	9,118,865	93,724,358	18,842,001	16,236,632	3,612,490	16,582,564
UNIT COST MULTIPLIER - SCH 8	1.515136	0.013053	11.052697	1.031737	0.000000	0.037090	0.204188	17.951960	16.770123	0.802867	17.849850

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

	DIETARY (MEALS SERVED)	CAFETERIA (FTE)	NURSING (FTE)	ADJ 9	CTRL SERV SUPPLIES (COST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (GROSS CHARGES)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)
	(Adj 7)	(Adj 8)	(Adj 9)	(Adj 10)	(Adj 11)	(Adj 12)	(Adj 12)	(Adj 12)	(Adj 13)	(Adj 13)
GENERAL SERVICE COST CENTERS										
1.00										
1.01										
1.02										
1.03										
1.05										
1.06										
1.07										
1.09										
1.10										
1.11										
1.13										
2.00										
3.00										
3.01										
3.02										
3.03										
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3.11										
3.12										
3.13										
3.14										
4.00										
4.01										
5.00										
6.00										
7.00										
8.00										
9.00										
10.00										
11.00										
12.00										
14.00										
15.00										
16.00										
17.00										
18.00										
22.00										
23.00										
25.00	280,358	47,560	40,741	248,588	44,538	379,915,938	379,915,938	379,915,938	21,347	
26.00	3,010	5,766	5,553	707,609	18,273	35,580,432	35,580,432	35,580,432		
27.00	1,745	4,831	4,644	192,842	5,580	27,404,680	27,404,680	27,404,680		
28.00										
29.00										
30.00		2,561	2,427	6,774	30	15,742,526	15,742,526	15,742,526		
33.00		524	496			3,220,035	3,220,035	3,220,035		
34.00		9,499	7,451	74,433	3,734	45,601,050	45,601,050	45,601,050		
35.00										
36.01										
36.02										

INPATIENT ROUTINE COST CENTER

Provider Name:

SAN FRANCISCO GENERAL HOSPITAL

	DIETARY (MEALS SERVED) 11.00 (Adj 7)	CAFETERIA (FTE) 12.00 (Adj 8)	NURSING (NURSING FTE) 14.00 (Adj 9)	ADM (FTE) 15.00 (Adj 10)	CTRL SERV SUPPLIES (COST REQ) 15.00 (Adj 10)	PHARMACY (COSTS REQUIS) 16.00 (Adj 11)	MED REC (GROSS CHARGES) 17.00 (Adj 12)	SOC SERV (GROSS CHARGES) 18.00 (Adj 12)	I&R-SAL & FRINGES (ASG TIME) 22.00 (Adj 13)	I&R-PRG COST (ASG TIME) 23.00
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ANCILLARY COST CENTERS

37.00		8,840	6,678	8,165,810	136,124	71,424,242	71,424,242	71,424,242	7,886	
39.00		2,798	2,651	66,222	40,303	4,467,265	4,467,265	4,467,265		
40.00		3,221		391,158	411,875	50,804,620	50,804,620	50,804,620	4,898	
41.00		8,858	275	918,859	27,266	89,624,779	89,624,779	89,624,779	4,175	
43.00		572		1,208	385	2,192,594	2,192,594			
44.00		16,432		49,634	3,404	119,278,902	119,278,902			
44.01		1,799		114,233		8,798,058	8,798,058		3,739	
46.00				89		2,772,147	2,772,147			
49.00		3,425		231,646	18	20,201,066	20,201,066			
50.00		3,094		31,644		6,736,077	6,736,077			
51.00		515		37,114		2,760,452	2,760,452			
53.00		1,733	167	764,686	66,004	10,393,787	10,393,787			
54.00		143		83	580	4,906	4,906			
55.00				7,101,408		60,500,638	60,500,638			
56.00				512,259	16,682,362	172,380,494	172,380,494			
57.00		2,850		41,461	324	6,818,874	6,818,874			
59.00		1,259	664	378,192	2,439	4,331,537	4,331,537			
59.01										
59.02										
59.03										
59.04										
59.05										
59.06										
59.07										
59.08										
59.09										
59.10										
59.11										
60.00		7,609	2,198	104,202	48,832	18,329,179	18,329,179	18,329,179	40,447	
61.00	20,403	14,354	9,689		7,218	92,507,810	92,507,810	92,507,810	2,127	
61.01	23,627	14,456	2,410	12,328	8,946	14,672,726	14,672,726			
62.00										
63.60		4,740	2,310	132,822	2,949,058	35,286,015	35,286,015		4,591	
63.61		7,784	2,124	173,248	445,784	11,221,716	11,221,716		3,141	
63.62		4,245	991	56,388	45,187	12,239,375	12,239,375		3,162	
63.63		1,939	1,472	27,560	92,700	10,265,250	10,265,250		2,786	
63.64		1,523	1,085		1,560	8,007,577	8,007,577		1,703	
64.00						1,050,086	1,050,086			
NONREIMBURSABLE COST CENTERS										
96.00										
96.01	127,420	6,842	4,658	332,451	919,614					
98.00										
99.00										
99.01										
99.02										
99.03										
99.04										
99.05										
99.06										
99.07										
99.08										
99.09										
99.10										
TOTAL	548,886	241,950	98,684	21,057,704	21,972,588	1,344,534,833	1,344,534,833	1,344,534,833	100,002	0
COST TO BE ALLOCATED	8,181,562	1,513,306	16,339,044	4,506,274	17,955,482	9,809,172	5,978,140	5,978,140	27,179,484	0
UNIT COST MULTIPLIER - SCH 8	14.905759	6.254621	165.569335	0.213996	0.817176	0.007296	0.004446	0.004446	271.789408	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
GENERAL SERVICE COST CENTERS				
1.00	Old Cap Rel Cost - Buildings and Fixtures	\$	\$ 0	\$ 0
1.01	Old Cap Rel Cost - Building 2	57,316	0	57,316
1.02	Old Cap Rel Cost - Building 3		0	0
1.03	Old Cap Rel Cost - Building 5	308,866	0	308,866
1.05	Old Cap Rel Cost - Building 10	888	0	888
1.06	Old Cap Rel Cost - Building 20		0	0
1.07	Old Cap Rel Cost - Building 30		0	0
1.09	Old Cap Rel Cost - MRI Building		0	0
1.10	Old Cap Rel Cost - Building 80		0	0
1.11	Old Cap Rel Cost - Building 90		0	0
1.13	Old Cap Rel Cost - Land Improvements		0	0
2.00	Old Cap Rel Cost - Moveable Equipment		0	0
3.00	New Cap Rel Cost - Buildings and Fixtures	6,319	0	6,319
3.01	New Cap Rel Cost - Building 2	21,223	0	21,223
3.02	New Cap Rel Cost - Building 3	16,356	0	16,356
3.03	New Cap Rel Cost - Building 5	1,885,710	0	1,885,710
3.04	New Cap Rel Cost - Building 9	12,199	0	12,199
3.05	New Cap Rel Cost - Building 10	34,629	0	34,629
3.06	New Cap Rel Cost - Building 20	61,560	0	61,560
3.07	New Cap Rel Cost - Building 30	15,565	0	15,565
3.08	New Cap Rel Cost - Building 40	390	0	390
3.09	New Cap Rel Cost - MRI Building		0	0
3.10	New Cap Rel Cost - Building 80	25,143	0	25,143
3.11	New Cap Rel Cost - Building 90	41,340	0	41,340
3.12	New Cap Rel Cost - Building 100	135,085	0	135,085
3.13	New Cap Rel Costs - Land Imp	17,581	0	17,581
3.14	New Cap Rel Costs - MHRF	1,092,537	0	1,092,537
4.00	New Cap Rel Costs - Moveable Equipment	2,980,548	0	2,980,548
4.01	New Cap Rel Costs - Moveable Equipment		0	0
5.00	Employee Benefits	9,113,806	0	9,113,806
6.00	Administrative and General	91,004,892	(21,517)	90,983,375
7.00	Maintenance and Repairs	15,490,004	0	15,490,004
8.00	Operation of Plant	11,953,542	0	11,953,542
9.00	Laundry and Linen Services	2,273,417	0	2,273,417
10.00	Housekeeping	12,928,219	0	12,928,219
11.00	Dietary	5,635,198	0	5,635,198
12.00	Cafeteria	857,552	0	857,552
14.00	Nursing Administration	12,820,805	0	12,820,805
15.00	Central Services and Supplies	2,586,143	612,963	3,199,106
16.00	Pharmacy	13,850,840	461,973	14,312,813
17.00	Medical Records and Library	6,730,902	0	6,730,902
18.00	Social Service	4,703,614	0	4,703,614
22.00	I and R Services - Salary and Fringes	21,579,518	0	21,579,518
23.00	I and R Services - Other Programs		0	0
	INPATIENT ROUTINE COST CENTER			
25.00	Adults and Pediatrics	73,096,244	0	73,096,244
26.00	Intensive Care Unit	11,903,105	0	11,903,105
27.00	Coronary Care Unit	9,467,381	0	9,467,381
28.00	Subprovider I		0	0
29.00	Subprovider II		0	0
30.00	NICU	4,895,425	0	4,895,425
33.00	Nursery	805,948	0	805,948
34.00	Medicare Certified Nursing Facility	11,454,539	0	11,454,539
35.00	Distinct Part Nursing Facility		0	0
36.00			0	0
36.01	Subacute Care Unit		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
SAN FRANCISCO GENERAL HOSPITAL

Fiscal Period Ended:
JUNE 30, 2008

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 23,713,270	\$ 0	\$ 23,713,270
39.00	Delivery and Labor Room	4,892,638	0	4,892,638
40.00	Anesthesiology	4,737,166	0	4,737,166
41.00	Radiology - Diagnostic	18,777,002	0	18,777,002
43.00	Radioisotope	1,033,157	0	1,033,157
44.00	Laboratory	22,040,321	0	22,040,321
44.01	Laboratory Path	1,546,487	0	1,546,487
46.00	Whole Blood	2,733,191	0	2,733,191
49.00	Respiratory Therapy	4,198,215	0	4,198,215
50.00	Physical Therapy	4,933,488	0	4,933,488
51.00	Occupational Therapy	787,548	0	787,548
53.00	Electrocardiology	3,391,308	0	3,391,308
54.00	Electroencephalography	86,163	0	86,163
55.00	Medical Supplies Charged to Patients	7,432,400	0	7,432,400
56.00	Drugs Charged to Patients	17,105,707	(1,074,936)	16,030,771
57.00	Renal Dialysis	2,287,771	0	2,287,771
59.00	Other Ancillary Services	2,418,379	0	2,418,379
59.01			0	0
59.02			0	0
59.03			0	0
59.04			0	0
59.05			0	0
59.06			0	0
59.07			0	0
59.08			0	0
59.09			0	0
59.10			0	0
59.11			0	0
60.00	Clinic	6,591,833	0	6,591,833
61.00	Emergency	22,443,850	0	22,443,850
61.01	Psych Emergency	9,481,407	0	9,481,407
62.00	Observation Beds		0	0
63.60	Adult Med Ctr FQHC I	17,373,854	0	17,373,854
63.61	Women's Health Ctr FQHC II	6,724,806	0	6,724,806
63.62	Family Health Ctr FQHC III	5,744,619	0	5,744,619
63.63	Children's Health Ctr FQHC IV	4,397,356	0	4,397,356
63.64	Urgent Care FQHC V	2,388,711	0	2,388,711
64.00	Home Program Dialysis	409,805	0	409,805
	SUBTOTAL	\$ 527,534,801	\$ (21,517)	\$ 527,513,284
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop and Canteen		0	0
96.01	Other Than Hospital	25,165,716	55,052	25,220,768
98.00			0	0
99.00			0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
99.06			0	0
99.07			0	0
99.08			0	0
99.09			0	0
99.10			0	0
99.99	SUBTOTAL	\$ 25,165,716	\$ 55,052	\$ 25,220,768
101	TOTAL	\$ 552,700,517	\$ 33,535	\$ 552,734,052

(To Schedule 8)

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC00228W		29	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted	As Adjusted
			Part	Title	Line				
RECLASSIFICATIONS OF REPORTED COSTS									
1	10A 10A	A A	6.00 96.01	7 7	Administrative and General Other Than Hospital	\$91,004,892 25,165,716	(\$21,517) 21,517	\$90,983,375 25,187,233	*
To reclassify MRI - Building costs for proper cost finding. CMS Pub. 15-1, Sections 700, 2102.2, and 2102.3									
2	10A 10A	A A	15.00 56.00	7 7	Central Services and Supply Drugs Charged to Patients	\$2,586,143 17,105,707	\$612,963 (612,963)	\$3,199,106 16,492,744	*
To reclassify nonchargeable supply and other expenses to the appropriate cost center for proper cost determination. CMS Pub. 15-1, Sections 2300, 2302, 2304, and 2306									
3	10A 10A	A A	16.00 56.00	7 7	Pharmacy Drugs Charged to Patients	\$13,850,840 16,492,744	\$461,973 (461,973)	\$14,312,813 16,030,771	*
To reclassify overhead drugs expense to the appropriate cost center for proper cost determination. CMS Pub. 15-1, Sections 2300, 2302, 2304, and 2306									

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC00228W		29		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
4	10A	A	96.01	7	Other Than Hospital	\$25,187,233	\$33,535	\$25,220,768
<p style="text-align: center;">* To reverse the provider's abatement of revenue against a nonreimbursable cost center. CMS Pub. 15-1, Sections 2300, 2304, and 2328 CMS Pub. 15-2, Section 3613</p> <p style="text-align: center;">ADJUSTMENT TO REPORTED COSTS</p>								

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC00228W		29	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO REPORTED STATISTICS									
5	9	B-1	63.60	1.03	Adult Medical Center	0	5,693	5,693	
	9	B-1	63.61	1.03	Women's Health Center	0	8,269	8,269	
	9	B-1	63.62	1.03	Family Health Center	0	612	612	
	9	B-1	63.63	1.03	Children's Health Center	0	9,193	9,193	
	9	B-1	63.64	1.03	Urgent Care FQHC V	0	1,580	1,580	
	9	B-1	9.00	1.05	Laundry and Linen Services	320	(320)	0	
	9	B-1	10.00	1.05	Housekeeping	0	320	320	
	9	B-1	63.60	1.11	Adult Medical Center	0	6,174	6,174	
	9	B-1	63.62	1.11	Family Health Center	0	2,104	2,104	
	9	B-1	63.60	1.13	Adult Medical Center	0	33,097	33,097	
	9	B-1	63.61	1.13	Women's Health Center	0	8,269	8,269	
	9	B-1	63.62	1.13	Family Health Center	0	28,796	28,796	
	9	B-1	63.63	1.13	Children's Health Center	0	13,969	13,969	
	9	B-1	63.60	3.03	Adult Medical Center	0	5,693	5,693	
	9	B-1	63.61	3.03	Women's Health Center	0	8,269	8,269	
	9	B-1	63.62	3.03	Family Health Center	0	612	612	
	9	B-1	63.63	3.03	Children's Health Center	0	9,193	9,193	
	9	B-1	63.64	3.03	Urgent Care FQHC V	0	1,580	1,580	
	9	B-1	9.00	3.05	Laundry and Linen Services	320	(320)	0	
	9	B-1	10.00	3.05	Housekeeping	0	320	320	
	9	B-1	63.60	3.06	Adult Medical Center	0	272	272	
	9	B-1	63.62	3.06	Family Health Center	0	8,554	8,554	
	9	B-1	63.60	3.10	Adult Medical Center	0	19,650	19,650	
	9	B-1	63.62	3.10	Family Health Center	0	17,526	17,526	
	9	B-1	63.63	3.10	Children's Health Center	0	4,776	4,776	
	9	B-1	63.60	3.11	Adult Medical Center	0	6,174	6,174	
	9	B-1	63.62	3.11	Family Health Center	0	2,104	2,104	
	9	B-1	63.60	3.13	Adult Medical Center	0	33,097	33,097	
	9	B-1	63.61	3.13	Women's Health Center	0	8,269	8,269	
	9	B-1	63.62	3.13	Family Health Center	0	28,796	28,796	
	9	B-1	63.63	3.13	Children's Health Center	0	13,969	13,969	
	9	B-1	63.60	7.8,10	Adult Medical Center	0	25,905	25,905	

-Continued on next page-

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC00228W		29		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
-Continued from previous page-								
9	B-1		63.61	7,8,10	Women's Health Center	0	8,269	8,269
9	B-1		63.62	7,8,10	Family Health Center	0	28,796	28,796
9	B-1		63.63	7,8,10	Children's Health Center	0	13,969	13,969
9	B-1		63.64	7,8,10	Urgent Care FQHC V	0	7,192	7,192
9	B-1		1.03	1.03	Total - Old Capital Related Cost - Building 5	592,057	25,347	617,404
9	B-1		1.11	1.11	Total - Old Capital Related Cost - Building 90	30,880	8,278	39,158
9	B-1		1.13	1.13	Total - Old Capital Related Costs - Building and Land	1,262,717	84,131	1,346,848
9	B-1		3.03	3.03	Total - New Capital Related Cost - Building 5	592,057	25,347	617,404
9	B-1		3.06	3.06	Total - New Capital Related Cost - Building 20	35,590	8,826	44,416
9	B-1		3.10	3.10	Total - New Capital Related Cost - Building 80	24,879	41,952	66,831
9	B-1		3.11	3.11	Total - New Capital Related Cost - Building 90	30,880	8,278	39,158
9	B-1		3.13	3.13	Total - New Capital Related Costs - Building and Land	1,262,717	84,131	1,346,848
9	B-1		7.00	7	Total Statistics - Square Feet	965,448	84,131	1,049,579
9	B-1		8.00	8	Total Statistics - Square Feet	884,057	84,131	968,188
9	B-1		10.00	10	Total Statistics - Square Feet	844,872	84,131	929,003
To adjust the square footage statistics to agree with the provider's records.								
CMS Pub. 15-1, Sections 2300, 2304, and 2306								
6	B-1		63.61	4	Women's Health Center (Dollar Value)	0	2,165	2,165
9	B-1		4.00	4	Total - New Capital Related Cost - Moveable Equipment	2,886,700	2,165	2,888,865
To adjust the dollar value depreciation statistics to agree with the provider's records.								
CMS Pub. 15-1, Sections 2300, 2304, and 2306								
7	B-1		34.00	11	Skilled Nursing Facility (Meals Served)	110,024	(17,701)	92,323
9	B-1		96.01	11	Other Than Hospital	128,970	(1,550)	127,420
9	B-1		11.00	11	Total Statistics - Meals Served	568,137	(19,251)	548,886
To adjust the meals served statistics for proper allocation of dietary costs.								
CMS Pub. 15-1, Sections 2300, 2304, and 2306								

ADJUSTMENTS TO REPORTED STATISTICS

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC00228W		29	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO REPORTED STATISTICS									
8	9	B-1	63.60	12	Adult Medical Center (Full Time Equivalents)	0	4,740	4,740	
	9	B-1	63.61	12	Women's Health Center	0	7,784	7,784	
	9	B-1	63.62	12	Family Health Center	0	4,245	4,245	
	9	B-1	63.63	12	Children's Health Center	0	1,939	1,939	
	9	B-1	63.64	12	Urgent Care FQHC V	0	1,523	1,523	
	9	B-1	12.00	12	Total Statistics - Full Time Equivalents	221,719	20,231	241,950	
To adjust Cafeteria statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2300, 2304, and 2306									
9	9	B-1	63.60	14	Adult Medical Center (Nursing Full Time Equivalents)	0	2,310	2,310	
	9	B-1	63.61	14	Women's Health Center	0	2,124	2,124	
	9	B-1	63.62	14	Family Health Center	0	991	991	
	9	B-1	63.63	14	Children's Health Center	0	1,472	1,472	
	9	B-1	63.64	14	Urgent Care FQHC V	0	1,085	1,085	
	9	B-1	14.00	14	Total Statistics - Nursing Full Time Equivalents	90,702	7,982	98,684	
To adjust Nursing Administration statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2300, 2304, and 2306									
10	9	B-1	63.60	15	Adult Medical Center (Costed Requisitions)	0	132,822	132,822	
	9	B-1	63.61	15	Women's Health Center	0	173,248	173,248	
	9	B-1	63.62	15	Family Health Center	0	56,388	56,388	
	9	B-1	63.63	15	Children's Health Center	0	27,560	27,560	
	9	B-1	15.00	15	Total Statistics - Costed Requisitions	20,667,686	390,018	21,057,704	
To adjust Central Services and Supply statistics to agree with the provider's records. CMS Pub. 15-1, Sections 2300, 2304, and 2306									

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC00228W		29	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO REPORTED STATISTICS									
11	9	B-1	63.60	16	Adult Medical Center (Costed Requisitions)	0	2,949,058	2,949,058	
	9	B-1	63.61	16	Women's Health Center	0	445,784	445,784	
	9	B-1	63.62	16	Family Health Center	0	45,187	45,187	
	9	B-1	63.63	16	Children's Health Center	0	92,700	92,700	
	9	B-1	63.64	16	Urgent Care FQHC V	0	1,560	1,560	
	9	B-1	16.00	16	Total Statistics - Costed Requisitions	18,438,299	3,534,289	21,972,588	
To adjust Pharmacy statistics to agree with the provider's records.									
CMS Pub. 15-1, Sections 2300, 2304, and 2306									
12	9	B-1	56.00	17, 18	Drugs Charged to Patients (Gross Charges)	156,805,187	15,575,307	172,380,494	
	9	B-1	17.00	17	Total - Medical Records and Library	1,328,959,526	15,575,307	1,344,534,833	
	9	B-1	18.00	18	Total Statistics - Gross Charges	1,328,959,526	15,575,307	1,344,534,833	
To adjust Medical Records and Social Service statistics to agree with provider's records.									
CMS Pub. 15-1, Sections 2300, 2304, and 2306									
13	9	B-1	63.60	22	Adult Medical Center (Assigned Time)	0	4,591	4,591	
	9	B-1	63.61	22	Women's Health Center	0	3,141	3,141	
	9	B-1	63.62	22	Family Health Center	0	3,162	3,162	
	9	B-1	63.63	22	Children's Health Center	0	2,786	2,786	
	9	B-1	63.64	22	Urgent Care FQHC V	0	1,703	1,703	
	9	B-1	16.00	22	Total Statistics - Assigned Time	84,619	15,383	100,002	
To adjust Interns and Resident Services statistics to agree with the provider's records.									
CMS Pub. 15-1, Sections 2300, 2304, and 2306									

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC00228W		29		
Report References								
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
14	5, DPH 5	C	I	56.00	8	\$156,805,187	\$15,575,307	\$172,380,494
<p style="text-align: center;">ADJUSTMENT TO REPORTED TOTAL CHARGES</p> <p>Drugs Charged to Patients To adjust total drugs charged for proper matching of revenue and expenses and to agree with the provider's records. CMS Pub. 15-1, Sections 2102, 2202.4, 2206 2302.6, 2304, 2306, 2204, 2300, and 2304</p>								

Provider Name		Fiscal Period		Provider Number		Adjustments		
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC00228W		29		
Report References		Explanation of Audit Adjustments						
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted
			Part	Title	Line			
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - NONCONTRACT								
15	4A	Supplemental Schedule 7				7,350	(7,350)	0
	4A	Supplemental Schedule 7				\$317,56	(\$317,56)	\$0.00
16	6	Supplemental Schedule 6			37.00	\$12,621	(\$12,621)	\$0
	6	Supplemental Schedule 6			40.00	9,480	(9,480)	0
	6	Supplemental Schedule 6			41.00	204,208	(204,208)	0
	6	Supplemental Schedule 6			44.00	1,061,627	(1,061,627)	0
	6	Supplemental Schedule 6			49.00	10,697	(10,697)	0
	6	Supplemental Schedule 6			50.00	242,901	(242,901)	0
	6	Supplemental Schedule 6			51.00	228,437	(228,437)	0
	6	Supplemental Schedule 6			53.00	352	(352)	0
	6	Supplemental Schedule 6			55.00	161,428	(161,428)	0
	6	Supplemental Schedule 6			56.00	4,376,149	(4,376,149)	0
	6	Supplemental Schedule 6			61.00	12,526	(12,526)	0
	6	Supplemental Schedule 6			101.00	6,320,426	(6,320,426)	0
17	2	Supplemental Schedule 6				\$27,510,688	(\$27,510,688)	\$0
	2	Supplemental Schedule 6				6,320,426	(6,320,426)	0
18	3	Supplemental Schedule 7				\$460,463	(\$460,463)	\$0
	3	Supplemental Schedule 7				91,278	(91,278)	0
	1	Supplemental Schedule 7				4,482,401	(4,482,401)	0
<p>To eliminate the reported Medi-Cal Settlement Data related to Administrative Days. In accordance with the SB 1115 waiver, Administrative Days will be combined with the Designated Public Hospital Settlement. CMS Pub. 15-1, Sections 2300, 2404, and 2408</p>								

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC00228W		29	
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL (DPH)									
19	DPH 4	D-1	I	XIX	9.00	1	26,334	979	27,313 *
	DPH 4A	D-1	II	XIX	42.00	4	1,397	10	1,407
	DPH 4A	D-1	II	XIX	43.00	4	1,758	1,740	3,498
	DPH 4A	D-1	II	XIX	44.00	4	1,798	(1,652)	146
	DPH 4A	D-1	II	XIX	47.00	4	473	15	488
20	DPH 6	D-4	XIX	XIX	37.00	2	\$14,452,846	\$944,398	\$15,397,244
	DPH 6	D-4	XIX	XIX	39.00	2	456	1	457
	DPH 6	D-4	XIX	XIX	40.00	2	10,502,318	694,016	11,196,334
	DPH 6	D-4	XIX	XIX	41.00	2	12,008,502	(146,867)	11,861,635 *
	DPH 6	D-4	XIX	XIX	43.00	2	108,989	9,661	118,650
	DPH 6	D-4	XIX	XIX	44.00	2	19,998,350	695,145	20,693,495 *
	DPH 6	D-4	XIX	XIX	46.00	2	1,144,426	42,800	1,187,226
	DPH 6	D-4	XIX	XIX	49.00	2	3,305,598	77,596	3,383,194
	DPH 6	D-4	XIX	XIX	50.00	2	1,647,238	189,294	1,836,532 *
	DPH 6	D-4	XIX	XIX	51.00	2	700,442	(381,836)	318,606 *
	DPH 6	D-4	XIX	XIX	53.00	2	2,238,780	441,999	2,680,779
	DPH 6	D-4	XIX	XIX	54.00	2	1,398	5	1,403
	DPH 6	D-4	XIX	XIX	55.00	2	20,750,826	1,170,694	21,921,520
	DPH 6	D-4	XIX	XIX	56.00	2	34,237,426	1,585,489	35,822,915 *
	DPH 6	D-4	XIX	XIX	57.00	2	693,180	2,535	695,715
	DPH 6	D-4	XIX	XIX	59.00	2	321	1	322
	DPH 6	D-4	XIX	XIX	61.00	2	8,248,748	303,155	8,551,903
	DPH 6	D-4	XIX	XIX	101.00	2	130,039,844	5,628,086	135,667,930 *
21	DPH 2	E-3	III	XIX	10.00	1	\$137,467,451	\$4,933,270	\$142,400,721 *
	DPH 2	E-3	III	XIX	11.00	1	130,039,844	5,628,086	135,667,930 *
22	DPH 3	E-3	III	XIX	33.00	1	\$0	\$184,208	\$184,208 *
	DPH 3	E-3	III	XIX	36.00	1	481,656	(108,354)	373,302 *
	DPH 1	E-3	III	XIX	57.00	1	44,430,873	1,532,070	45,962,943 *

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*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number		Adjustments	
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008		HSC00228W		29	
Report References							
Adj. No.	Audit Report	Work Sheet	Cost Report		AS Reported	Increase (Decrease)	AS Adjusted
			Part	Title			
Explanation of Audit Adjustments							

ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL (DPH)

-Continued from previous page-

To adjust Medi-Cal Settlement Data to agree with the following
 EDS Paid Claims Summary:
 Report Date: January 28, 2010
 Payment Period: July 1, 2007 through January 25, 2010
 Service Period: July 1, 2007 through June 30, 2008
 CMS Pub. 15-1, Sections 2304 and 2408.3

Provider Name		Fiscal Period				Provider Number		Adjustments			
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC00228W		29			
Report References											
Adj. No.	Audit Report	Work Sheet	Cost Report			As Reported	Increase (Decrease)	As Adjusted			
			Part	Title	Line					Col.	
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA - DESIGNATED PUBLIC HOSPITAL (DPH)											
23	DPH 4	D-1	I	XIX	9.00	1	Medi-Cal Days - Adults and Pediatrics (Administrative Days)	*	27,313	7,606	34,919
24	DPH 6	D-6	I	XIX	41.00	2	Medi-Cal Ancillary Charges - Radiology - Diagnostic	*	\$11,861,635	\$115,340	\$11,976,975
	DPH 6	D-6	I	XIX	44.00	2	Medi-Cal Ancillary Charges - Laboratory	*	20,693,495	1,095,338	21,788,833
	DPH 6	D-6	I	XIX	50.00	2	Medi-Cal Ancillary Charges - Physical Therapy	*	1,836,532	430,812	2,267,344
	DPH 6	D-6	I	XIX	51.00	2	Medi-Cal Ancillary Charges - Occupational Therapy	*	318,606	137,658	456,264
	DPH 6	D-6	I	XIX	56.00	2	Medi-Cal Ancillary Charges - Drugs Charged to Patients	*	35,822,915	4,522,063	40,344,978
	DPH 6	D-4	XIX	XIX	101.00	2	Medi-Cal Ancillary Charges - Total	*	135,667,930	6,301,211	141,969,141
25	DPH 2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	*	\$142,400,721	\$28,489,843	\$170,890,564
	DPH 2	E-3	III	XIX	11.00	1	Medi-Cal Ancillary Service Charges	*	135,667,930	6,301,211	141,969,141
26	DPH 3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	*	\$184,208	\$11,840	\$196,048
	DPH 3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	*	373,302	100,792	474,094
	DPH 1	E-3	III	XIX	57.00	1	Medi-Cal Interim Payments	*	45,962,943	4,614,872	50,577,815

In accordance with SB 1115 waiver, Administrative Days will be combined with the Designated Public Hospital Settlement. This adjustment is to include Medi-Cal Administrative Days with the Designated Public Hospital Settlement and to agree with the following EDS Paid Claims Summary:
 Report Date: January 28, 2010
 Payment Period: July 1, 2007 through January 25, 2010
 Service Period: July 1, 2007 through June 30, 2008
 CMS Pub. 15-1, Sections 2304 and 2408.3

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period				Provider Number		Adjustments	
SAN FRANCISCO GENERAL HOSPITAL		JULY 1, 2007 THROUGH JUNE 30, 2008				HSC00228W		29	
Report References									
Adj. No.	Audit Report	Work Sheet	Cost Report			AS Reported	Increase (Decrease)	AS Adjusted	
			Part	Title	Line				
27	DPNF 1	S-3	I	25.00	1	477	121	598	
Total Hospital Licensed Capacity (All Levels) To adjust the reported Skilled Nursing Facility licensed capacity and total hospital licensed capacity to reflect the Department of Health Services bed license, effective during the fiscal year ended June 30, 2008. CMS Pub. 15-1, Section 2304									
28	DPNF 1	D-1	I	1.00	9	0	13,661	13,661	
Medi-Cal Days - Skilled Nursing Facility To adjust Medi-Cal Settlement Data to agree with the following EDS Paid Claims Summary: Report Date: January 28, 2010 Payment Period: July 1, 2007 through January 25, 2010 Service Period: July 1, 2007 through June 30, 2008 CMS Pub. 15-1, Sections 2304 and 2408.3									
29	DPNF 4	Not Reported				\$0	\$195,918	\$195,918	
	DPNF 4	Not Reported				0	251,862	251,862	
	DPNF 4	Not Reported				0	4,765	4,765	
	DPNF 4	Not Reported				0	452,545	452,545	
DP/NF Ancillary Charges - Respiratory Therapy DP/NF Ancillary Charges - Medical Supplies Charged to Patients DP/NF Ancillary Charges - Drugs Charged to Patients DP/NF Ancillary Charges - Total To incorporate DP/NF Ancillary Charges included in the Medi-Cal rate. Title 22, CCR, Sections 51511 and 51123									