

**REPORT
ON THE
COST REPORT REVIEW**

**KAISER FOUNDATION HOSPITALS—BALDWIN PARK
BALDWIN PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1477608271**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

**Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Patricia M. Fox
Audit Supervisor: Woosung Lee
Auditor: Jeff Cates**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 28, 2014

RoseMary Lee, MHA
Finance Director, Hospital Reimbursement
National Medicare & Medicaid Finance
Kaiser Foundation Health Plan, and Hospitals
Walnut Center
393 East Walnut Street
Pasadena, CA 91188

KAISER FOUNDATION HOSPITALS—BALDWIN PARK
NATIONAL PROVIDER IDENTIFIER (NPI) 1477608271
FISCAL PERIOD ENDED DECEMBER 31, 2010

We have examined the provider's Medi-Cal Cost Report for the above-referenced fiscal period. Our examination was made under the authority of Section 14170 of the Welfare and Institutions Code and was limited to a review of the cost report and accompanying financial statements, Medi-Cal payment data reports, prior fiscal period's Medi-Cal program audit report, and Medicare audit report for the current fiscal period, if applicable and available.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$426,302 presented in the Summary of Findings represents a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Medi-Cal Reimbursement Settlement (NONCONTRACT Schedules)
3. Audit Adjustments Schedule

The audited settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s)

RoseMary Lee
Page 2

of Account Status will be forwarded to the provider by the State fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Department of Health Care Services
Office of Administrative Hearings and Appeals
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
PO Box 997413
Sacramento, CA 95899

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
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

Certified

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARI

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI: 1477608271	Reported	\$ 15,979	
	Net Change	\$ (442,281)	
	Audited Amount Due Provider (State)	\$ (426,302)	
2. Subprovider I (SCHEDULE 1-1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
3. Subprovider II (SCHEDULE 1-2) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
4. Medi-Cal Contract Cost (CONTRACT SCH 1) NPI:	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
5. Distinct Part Nursing Facility (DPNF SCH 1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
6. Distinct Part Nursing Facility (DPNF SCH 1-1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
7. Adult Subacute (ADULT SUBACUTE SCH 1) NPI:	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)		\$ (426,302)	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

		SETTLEMENT	COST
10. Subacute (SUBACUTE SCH 1-1)	NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
Audited Amount Due Provider (State)		\$ 0	
11. Rural Health Clinic (RHC SCH 1)	NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
12. Rural Health Clinic (RHC 95-210 SCH 1)	NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
13. Rural Health Clinic (RHC 95-210 SCH 1-1)	NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
14. County Medical Services Program (CMSP SCH 1)	NPI:		
	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
15. Transitional Care (TC SCH 1)	NPI:		
	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
16. Total Other Settlement Due Provider - (Lines 10 through 15)		\$ 0	
17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)		\$ (426,302)	

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

	REPORTED	AUDITED
1. Net Cost of Covered Services Rendered to Medi-Cal Patients (Schedule 3)	\$ 580,036	\$ 615,000
2. Excess Reasonable Cost Over Charges (Schedule 2)	\$ 0	\$ 0
3. Other Adjustments	\$ (10,944)	\$ (10,944)
4. AB 5 Reduction (Schedule A) (Adj 1)	\$ 0	\$ (62,758)
5. TOTAL COST-Reimbursable to Provider (Lines 1 through 4)	\$ 569,092	\$ 541,298
6. Interim Payments (Adj 8)	\$ (553,113)	\$ (967,600)
7. Balance Due Provider (State)	\$ 15,979	\$ (426,302)
8. Duplicate Payments (Adj)	\$ 0	\$ 0
9.	\$ 0	\$ 0
10.	\$ 0	\$ 0
11. TOTAL MEDI-CAL SETTLEMENT Due Provider (State)	\$ 15,979	\$ (426,302)

(To Summary of Findings)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 and AB 1183 - SUMMARY OF REDUCTIONS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

1.	10% Reduction to Noncontract Services for 07/01/08 Through 9/30/08 (SCHEDULE A-1)	\$ <u>0</u>
2.	Reduction to Noncontract Services for 10/01/08 Through 04/05/09 (SCHEDULE A-2)	<u>0</u>
3.	10% Reduction to Noncontract Services for 04/06/09 Through 04/12/11 (SCHEDULE A-3)	<u>62,758</u>
4.	10% Reduction to HFPAs < 3 Hospitals for 07/01/08 Through 04/12/11 (SCHEDULE A-4)	<u>0</u>
5.	10% Reduction to Rural Health Hospitals for 07/01/08 Through 10/31/08 (SCHEDULE A-5)	<u>0</u>
6.	10% Reduction to Rural Health Hospitals for 07/01/09 Through 02/24/10 (SCHEDULE A-6)	<u>0</u>
7.	Total Noncontract AB 5 AND AB 1183 Reductions	\$ <u><u>62,758</u></u> (To Schedule 1, Line 4)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH SEPTEMBER 30, 2008 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 09/30/08

7. Audited Medi-Cal Days of Service from 07/1/08 through 09/30/08 (excludes Administrative Days)	_____ N/A
8. Audited Medi-Cal Cost For 07/01/08 Through 9/30/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 09/30/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 1)

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

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Medi-Cal Nursery Average Per Diem Cost (Schedule 4A, Line 3)	_____
3. Medi-Cal Nursery Days (Code 171)	_____
4. Less: Medi-Cal Nursery Cost (Line 2 * Line 3)	<u>0</u>
5. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
6. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
7. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 4, 5 and 6)	\$ <u>0</u>
8. Total Audited Medi-Cal Days (Schs 4, 4A and 4B, excludes Administrative Days and Nursery Code 171)	_____
9. Audited Medi-Cal Cost Per Day (Line 7 / Line 8)	\$ <u>0.00</u>

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

10. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	N/A
11. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 (Line 9 * Line 10)	\$ <u>0</u>
12. Audited Medi-Cal Cost For 10/01/08 Through 04/05/09 with 10% Reduction (Line 11 * 90%)	\$ <u>0</u>

Audited Cost For Services From 10/01/08 Through 04/05/09 Using the Regional Average Per Diem Contract Rate

13. Regional Average Per Diem Contract Rate (Reduced Rate to 95%)	_____
14. Audited Medi-Cal Days of Service from 10/01/08 Through 04/05/09 (excludes Administrative Days and Nursery Days Code 171)	N/A
15. Audited Cost Using the Reduced Regional Average per Diem Contract Rate (Line 13 * Line 14)	0

AB1183 Reduction for 10/01/08 Through 04/05/09

16. If Line 12 is less than Line 15, then the reduction is Line 11 * 10%	\$ <u>0</u> (To Schedule A, Line 2)
17. If Line 15 is less than Line 12, then the reduction is Line 11 less Line 15	<u>0</u> (To Schedule A, Line 2)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM APRIL 6, 2009 THROUGH APRIL 12, 2011 - NONCONTRACT HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ <u>627,584</u>
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	<u>0</u>
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	<u>0</u>
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u><u>627,584</u></u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	<u>356</u>
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u><u>1,762.88</u></u>

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

7. Audited Medi-Cal Days of Service from 04/06/09 Through 04/12/11 (excludes Administrative Days)	<u>356</u>
8. Audited Medi-Cal Cost Per Day For 04/06/09 Through 04/12/11 (Line 6 * Line 7)	\$ <u>627,584</u>
9. AB 5 - 10% Cost Reduction for 04/06/09 Through 04/12/11 (Line 8 * 10%)	\$ <u><u>62,758</u></u> (To Schedule A, Line 3)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH APRIL 12, 2011 - HFPA<3 HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Ancillary Cost (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u>0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, excludes Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u>0.00</u>

AB 5 - 10 % Cost Reduction For Services From 07/01/08 Through 04/12/11

7. Audited Medi-Cal Days of Service from 07/01/08 Through 04/12/11 (excludes Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 04/12/11 (Line 6 * Line 7)	\$ <u>0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 04/12/11 (Line 8 * 10%)	\$ <u>0</u>
	(To Schedule A, Line 4)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT
AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2008 THROUGH OCTOBER 31, 2008 - SMALL RURAL HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/08 Through 10/31/08

7. Audited Medi-Cal Days of Service from 07/1/08 Through 10/31/08(exclude Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/08 Through 10/31/08 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/08 Through 10/31/08 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 5)

COMPUTATION OF MEDI-CAL REIMBURSEMENT SETTLEMENT

AB 5 - 10% REDUCTION TO SERVICES FROM JULY 1, 2009 THROUGH FEBRUARY 24, 2010 - SMALL RURAL HOSPITALS

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

Audited Medi-Cal Cost Per Day

1. Medi-Cal Cost of Covered Services (Schedule 3, Line 8)	\$ _____
2. Less: Medi-Cal Administrative Day Cost (Schedule 4A, Lines 28 and 31)	_____
3. Less: Medi-Cal Administrative Day Ancillary Costs (Schedule A-7)	_____
4. Total Medi-Cal Cost of Covered Services Subject to Reductions (Line 1 - Lines 2 and 3)	\$ <u> 0</u>
5. Total Audited Medi-Cal Days (Schedules 4, 4A and 4B, exclude Administrative Days)	_____
6. Audited Medi-Cal Cost Per Day (Line 4 / Line 5)	\$ <u> 0.00</u>

AB 5 - 10% Cost Reduction For Services From 07/01/09 Through 02/24/10

7. Audited Medi-Cal Days of Service from 07/1/09 Through 02/24/10 (exclude Administrative Days)	_____
8. Audited Medi-Cal Cost Per Day For 07/01/09 Through 02/24/10 (Line 6 * Line 7)	\$ <u> 0</u>
9. AB 5 - 10% Cost Reduction for 07/01/09 Through 02/24/10 (Line 8 * 10%)	\$ <u> 0</u> (To Schedule A, Line 6)

COMPUTATION OF LESSER OF
MEDI-CAL REASONABLE COST OR CUSTOMARY CHARGESProvider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARKFiscal Period Ended:
DECEMBER 31, 2010NPI:
1477608271

	REPORTED	AUDITED
REASONABLE COST OF MEDI-CAL INPATIENT SERVICES		
1. Cost of Covered Services (Schedule 3)	\$ 588,206	\$ 627,584
CHARGES FOR MEDI-CAL INPATIENT SERVICES		
2. Inpatient Routine Service Charges (Adj 6)	\$ 1,369,856	\$ 1,214,979
3. Inpatient Ancillary Service Charges (Adj)	\$ 14,546	\$ 0
4. Total Charges - Medi-Cal Inpatient Services	\$ 1,384,402	\$ 1,214,979
5. Excess of Customary Charges Over Reasonable Cost (Line 4 minus Line 1) *	\$ 796,196	\$ 587,395
6. 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:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

NPI:
1477608271

	REPORTED	AUDITED
1. Medi-Cal Inpatient Ancillary Services (Schedule 5)	\$ 260,998	\$ 0
2. Medi-Cal Inpatient Routine Services (Schedule 4)	\$ 327,208	\$ 627,584
3. Medi-Cal Inpatient Hospital Based Physician for Intern and Resident Services (Sch)	\$ 0	\$ 0
4. \$ \$	0	0
5. \$ \$	0	0
6. SUBTOTAL (Sum of Lines 1 through 5)	\$ 588,206	\$ 627,584
7. Medi-Cal Inpatient Hospital Based Physician for Acute Care Services (Schedule 7)	\$ (See Schedule 1)	\$ 0
8. SUBTOTAL	\$ 588,206	\$ 627,584
	(To Schedule 2)	
9. Medi-Cal Deductibles (Adj 7)	\$ 0	\$ (9,824)
10. Medi-Cal Coinsurance (Adj 7)	\$ (8,170)	\$ (2,760)
11. Net Cost of Covered Services Rendered to Medi-Cal Inpatients	\$ 580,036	\$ 615,000
	(To Schedule 1)	

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARKFiscal Period Ended:
DECEMBER 31, 2010NPI:
1477608271

GENERAL SERVICE UNIT NET OF SWING-BED COSTS

INPATIENT DAYS

	REPORTED	AUDITED
1. Total Inpatient Days (include private & swing-bed) (Adj)	42,548	42,548
2. Inpatient Days (include private, exclude swing-bed)	42,548	42,548
3. Private Room Days (exclude swing-bed private room) (Adj)	0	0
4. Semi-Private Room Days (exclude swing-bed) (Adj)	42,548	42,548
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 5)	114	218

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)	\$ 51,163,862	\$ 58,403,090
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 through 25)	\$ 0	\$ 0
27. Inpatient Routine Cost Net of Swing-Bed (L 21 minus L 26)	\$ 51,163,862	\$ 58,403,090

PRIVATE ROOM DIFFERENTIAL ADJUSTMENT

28. Gen Inpatient Routine Serv Charges (excl swing-bed charges)	\$ 0	\$ 0
29. Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
30. Semi-Private Room Charges (excluding swing-bed charges)	\$ 0	\$ 0
31. Gen Inpatient Routine Service Cost/Charge Ratio (L 27 / L 28)	\$ 0.000000	\$ 0.000000
32. Average Private Room Per Diem Charge (L 29 / L 3)	\$ 0.00	\$ 0.00
33. Average Semi-Private Room Per Diem Charge (L 30 / L 4)	\$ 0.00	\$ 0.00
34. Avg Per Diem Prvt Room Charge Differential (L 32 minus L 33)	\$ 0.00	\$ 0.00
35. Average Per Diem Private Room Cost Differential (L 31 x L 34)	\$ 0.00	\$ 0.00
36. Private Room Cost Differential Adjustment (L 35 x L 3)	\$ 0	\$ 0
37. Inpatient Rout Cost Net of Swing-Bed & Prvt Rm (L 27 minus L 36)	\$ 51,163,862	\$ 58,403,090

PROGRAM INPATIENT OPERATING COST

38. Adjusted General Inpatient Routine Cost Per Diem (L 37 / L 2)	\$ 1,202.50	\$ 1,372.64
39. Program General Inpatient Routine Service Cost (L 9 x L 38)	\$ 137,085	\$ 299,236
40. Cost Applicable to Medi-Cal (Sch 4A)	\$ 190,123	\$ 328,348
41. Cost Applicable to Medi-Cal (Sch 4B)	\$ 0	\$ 0
42. TOTAL MEDI-CAL ROUTINE COST (Sum of Lines 39,40 & 41)	\$ 327,208	\$ 627,584

(To Schedule 3)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARKFiscal Period Ended:
DECEMBER 31, 2010NPI:
1477608271

	REPORTED	AUDITED
SPECIAL CARE AND/OR NURSERY UNITS		
NURSERY		
1. Total Inpatient Routine Cost (Sch 8, Line 33, Col 27)	\$ 7,239,205	\$ (0)
2. Total Inpatient Days (Adj)	4,384	4,384
3. Average Per Diem Cost	\$ 1,651.28	\$ 0.00
4. Medi-Cal Inpatient Days (Adj 5)	14	22
5. Cost Applicable to Medi-Cal	\$ 23,118	\$ 0
INTENSIVE CARE UNIT		
6. Total Inpatient Routine Cost (Sch 8, Line 26, Col 27)	\$ 8,058,699	\$ 8,058,695
7. Total Inpatient Days (Adj)	2,847	2,847
8. Average Per Diem Cost	\$ 2,830.59	\$ 2,830.59
9. Medi-Cal Inpatient Days (Adj 5)	59	116
10. Cost Applicable to Medi-Cal	\$ 167,005	\$ 328,348
CORONARY CARE UNIT		
11. Total Inpatient Routine Cost (Sch 8, Line 27, Col 27)	\$ 0	\$ 0
12. Total Inpatient Days (Adj)	0	0
13. Average Per Diem Cost	\$ 0.00	\$ 0.00
14. Medi-Cal Inpatient Days (Adj)	0	0
15. Cost Applicable to Medi-Cal	\$ 0	\$ 0
NEONATAL INTENSIVE CARE UNIT		
16. Total Inpatient Routine Cost (Sch 8, Line 30.01, Col 27)	\$ 5,005,615	\$ 5,005,613
17. Total Inpatient Days (Adj)	2,074	2,074
18. Average Per Diem Cost	\$ 2,413.51	\$ 2,413.51
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___, Col 27)	\$ 0	\$ 0
22. Total Inpatient Days (Adj)	0	0
23. Average Per Diem Cost	\$ 0.00	\$ 0.00
24. Medi-Cal Inpatient Days (Adj)	0	0
25. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
26. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
27. Medi-Cal Inpatient Days (Adj)	0	0
28. Cost Applicable to Medi-Cal	\$ 0	\$ 0
ADMINISTRATIVE DAYS		
29. Per Diem Rate (Adj)	\$ 0.00	\$ 0.00
30. Medi-Cal Inpatient Days (Adj)	0	0
31. Cost Applicable to Medi-Cal	\$ 0	\$ 0
32. Medi-Cal Routine Cost (Sum of Lines 5,10,15,20,25,28,31)	\$ 190,123	\$ 328,348

(To Schedule 4)

COMPUTATION OF
MEDI-CAL INPATIENT ROUTINE SERVICE COSTProvider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARKFiscal Period Ended:
DECEMBER 31, 2010NPI:
1477608271

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

(To Schedule 4)

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 6.01	ALLOC COST 6.02	ALLOC COST 6.03	ALLOC COST 6.04	ALLOC COST 6.05	ALLOC COST 6.06	ALLOC COST 6.07	ALLOC COST 6.08	ACCUMULATE COST	ADMINIS- TRATIVE & GENERAL 6.00
ANCILLARY COST CENTERS													
37.00	Operating Room	0	1,620,107	0	0	0	0	0	0	0	0	13,261,295	2,473,417
38.00	Recovery Room	0	1,894,981	0	0	0	0	0	0	0	0	7,855,012	1,465,069
39.00	Delivery Room and Labor Room	0	2,053,825	0	0	0	0	0	0	0	0	8,892,790	1,658,630
40.00	Anesthesiology	0	0	0	0	0	0	0	0	0	0	4,230,420	789,032
41.00	Radiology-Diagnostic	0	0	0	0	0	0	0	0	0	0	21,374,330	3,986,611
42.00		0	0	0	0	0	0	0	0	0	0	0	0
42.01	Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	1,829,871	341,296
42.02	Radiology-Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00	Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00	Laboratory	0	0	0	0	0	0	0	0	0	0	19,462,671	3,630,060
44.03	Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0
46.00	Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0
47.00	Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	1,853,232	345,654
48.00	Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	561,573	104,741
49.00	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	4,183,960	780,367
50.00	Physical Therapy	0	0	0	0	0	0	0	0	0	0	1,279,087	238,568
51.00	Occupational Therapy	0	0	0	0	0	0	0	0	0	0	311,870	58,168
52.00	Speech Pathology	0	0	0	0	0	0	0	0	0	0	184,726	34,454
53.00	Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00	Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00	Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,412,684	636,513
55.30	Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	10,684,976	1,992,897
56.00	Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	3,993,751	744,890
57.00	Renal Dialysis	0	0	0	0	0	0	0	0	0	0	1,703,389	317,706
58.00	ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00		0	0	0	0	0	0	0	0	0	0	0	0
59.02		0	0	0	0	0	0	0	0	0	0	0	0
59.03		0	0	0	0	0	0	0	0	0	0	0	0
60.00	Clinic	0	0	0	0	0	0	0	0	0	0	0	0
60.01	Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0
61.00	Emergency	0	0	0	0	0	0	0	0	0	0	21,852,901	4,075,872
62.00	Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
71.00	Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0
82.00		0	0	0	0	0	0	0	0	0	0	0	0
83.00		0	0	0	0	0	0	0	0	0	0	0	0
84.00		0	0	0	0	0	0	0	0	0	0	0	0
85.00		0	0	0	0	0	0	0	0	0	0	0	0
86.00		0	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER													
96.00	Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	261,843	48,837
97.00	Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00	Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00	Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
100.00	OP Meals	0	0	0	0	0	0	0	0	0	0	0	0
100.09	SCPMG	0	0	0	0	0	0	0	0	0	0	2,770,093	516,661
100.10	Entity 01 Other costs	0	0	0	0	0	0	0	0	0	0	684,006	127,577
100.11	Vacant Space	0	0	0	0	0	0	0	0	0	0	315,265	58,801
100.12	O/P Pharmacy	0	0	0	0	0	0	0	0	0	0	132,759	24,761
100.13	Research	0	0	0	0	0	0	0	0	0	0	0	0
100.14	Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0
100.15	MD Sleep Area	0	0	0	0	0	0	0	0	0	0	0	0
100.16	Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	180,161	33,602
100.17	Cross Foot Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL		0	28,100,434	0	267,502,200	42,049,990							

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN

Fiscal Period Ended:
DECEMBER 31, 2010

	TRIAL BALANCE EXPENSES	MAINT & REPAIRS	OPER PLANT	LAUNDRY & LINEN	HOUSEKEEP	DIETARY	CAFETERIA	MAINT OF PERSONNEL	NURSING ADMIN	CENTRAL SERVICE & SUPPLY	PHARMACY	MEDICAL RECORDS & LIBRARY	SOCIAL SERVICE
	7,00	8,00	9,00	10,00	11,00	12,00	13,00	14,00	15,00	16,00	17,00	18,00	
ANCILLARY COST CENTERS													
37.00 Operating Room	34,052	781,794	26,130	726,744	0	111,360	0	585,902	2,123,022	0	703,331	326,794	
38.00 Recovery Room	8,754	200,991	14,210	172,554	0	130,253	0	815,038	148,753	0	607,899	282,452	
39.00 Delivery Room and Labor Room	16,684	383,045	0	404,790	0	141,172	0	905,426	195,808	0	8,406	3,906	
40.00 Anesthesiology	14,179	325,522	0	236,460	0	0	0	0	0	0	678,440	315,228	
41.00 Radiology-Diagnostic	30,315	696,003	10,484	402,912	0	0	0	0	0	0	1,408,193	654,299	
42.00 Nuclear Medicine	0	0	0	0	0	0	0	0	0	0	0	0	
42.01 Radiology-Therapeutic	5,460	125,362	10,511	66,253	0	0	0	0	0	0	74,706	34,711	
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0	
44.00 Laboratory	20,525	471,238	24	248,975	0	0	0	0	0	0	1,506,031	699,758	
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0	0	0	0	
46.00 Whole Blood	0	0	0	0	0	0	0	0	0	0	0	0	
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	0	0	4,805	2,232	
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	299,024	0	29,592	13,750	
49.00 Respiratory Therapy	0	0	80	66,487	0	0	0	0	0	0	1,075,364	499,654	
50.00 Physical Therapy	12,291	282,195	0	149,088	0	0	0	0	0	0	50,818	23,612	
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	7,943	3,691	
52.00 Speech Pathology	4,660	106,978	0	56,553	0	0	0	0	0	0	4,409	2,049	
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	76	36	
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0	
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	1,777,449	0	29,592	13,750	
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	0	0	10,851	5,042	
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	29,592	13,750	
57.00 Renal Dialysis	251	5,758	0	4,928	0	0	0	0	0	0	10,496	4,877	
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0	
59.00	0	0	0	0	0	0	0	0	0	0	0	0	
59.02	0	0	0	0	0	0	0	0	0	0	0	0	
59.03	0	0	0	0	0	0	0	0	0	0	0	0	
60.00 Clinic	0	0	0	0	0	0	0	0	0	0	0	0	
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0	0	
61.00 Emergency	28,839	662,099	52,154	218,626	0	0	0	0	0	0	40,465	18,802	
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0	
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0	0	0	0	
82.00	0	0	0	0	0	0	0	0	0	0	0	0	
83.00	0	0	0	0	0	0	0	0	0	0	0	0	
84.00	0	0	0	0	0	0	0	0	0	0	0	0	
85.00	0	0	0	0	0	0	0	0	0	0	0	0	
86.00	0	0	0	0	0	0	0	0	0	0	0	0	
NONREIMBURSABLE COST CENTER													
96.00 Gift, Flower, Coffee Shop, and Canteen	1,695	38,923	0	12,828	0	0	0	0	0	0	0	0	
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0	
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0	
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0	
100.00 OP Meals	0	0	0	0	0	0	0	0	0	0	0	0	
100.09 SCPMG	186,014	4,270,646	0	3,048,320	0	0	0	0	0	0	0	0	
100.10 Entry 01 Other costs	49,675	1,140,481	0	685,835	0	0	0	0	0	0	0	0	
100.11 Vacant Space	24,353	559,124	0	0	0	0	0	0	0	0	0	0	
100.12 O/P Pharmacy	10,255	235,450	0	0	0	0	0	0	0	0	0	0	
100.13 Research	0	0	0	0	0	0	0	0	0	0	0	0	
100.14 Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0	0	0	0	
100.15 MD Sleep Area	0	0	0	0	0	0	0	0	0	0	0	0	
100.16 Other Nonreimbursable Cost Centers	13,441	308,585	0	0	0	0	0	0	0	0	0	0	
100.17 Cross Foot Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL	733,778	14,977,145	283,291	9,502,974	3,129,751	1,410,526	0	7,481,014	5,059,633	5,541,333	6,310,602	2,932,140	

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWI

Fiscal Period Ended:
DECEMBER 31, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 19.00	ALLOC COST 19.02	ALLOC COST 19.03	NON-PHYSICIAN ANESTH 20.00	NURSING SCHOOL 21.00	INT & RES SALARY & FRINGES 22.00	INT & RES PROGRAM 23.00	PARAMED EDUCAT 24.00	SUBTOTAL 25.00	POST	TOTAL COST 27.00
										STEP-DOWN ADJUSTMENT 26.00 (Adj 2)	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	96,245	21,156	0	21,271,242		21,271,242
38.00 Recovery Room	0	0	0	0	0	0	0	0	11,700,987		11,700,987
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	12,610,656		12,610,656
40.00 Anesthesiology	0	0	0	0	0	0	0	0	6,589,280		6,589,280
41.00 Radiology-Diagnostic	0	0	0	0	0	0	0	0	28,563,147		28,563,147
42.00	0	0	0	0	0	0	0	0	0		0
42.01 Nuclear Medicine	0	0	0	0	0	0	0	0	2,488,170		2,488,170
42.02 Radiology-Therapeutic	0	0	0	0	0	0	0	0	0		0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0		0
44.00 Laboratory	0	0	0	0	0	0	0	0	26,039,283		26,039,283
44.03 Cardiac Cath Lab	0	0	0	0	0	0	0	0	0		0
46.00 Whole Blood	0	0	0	0	0	0	0	0	0		0
47.00 Blood Storing, Processing, and Transf	0	0	0	0	0	0	0	0	2,205,923		2,205,923
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	1,657,016		1,657,016
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	6,605,912		6,605,912
50.00 Physical Therapy	0	0	0	0	0	0	0	0	2,035,659		2,035,659
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	381,672		381,672
52.00 Speech Pathology	0	0	0	0	0	0	0	0	393,828		393,828
53.00 Electrocardiology	0	0	0	0	0	0	0	0	112		112
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0		0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	5,869,988		5,869,988
55.30 Implantable Devices Charged to Patien	0	0	0	0	0	0	0	0	12,693,766		12,693,766
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	9,674,980		9,674,980
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	2,047,404		2,047,404
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0		0
59.00	0	0	0	0	0	0	0	0	0		0
59.02	0	0	0	0	0	0	0	0	0		0
59.03	0	0	0	0	0	0	0	0	0		0
60.00 Clinic	0	0	0	0	0	0	0	0	0		0
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0		0
61.00 Emergency	0	0	0	0	0	0	0	0	26,949,757		26,949,757
62.00 Observation Beds	0	0	0	0	0	0	0	0	0		0
71.00 Home Health Agency	0	0	0	0	0	0	0	0	0		0
82.00	0	0	0	0	0	0	0	0	0		0
83.00	0	0	0	0	0	0	0	0	0		0
84.00	0	0	0	0	0	0	0	0	0		0
85.00	0	0	0	0	0	0	0	0	0		0
86.00	0	0	0	0	0	0	0	0	0		0
NONREIMBURSABLE COST CENTEF											
96.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	364,127		364,127
97.00 Research	0	0	0	0	0	0	0	0	0		0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0		0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0		0
100.00 OP Meals	0	0	0	0	0	0	0	0	516,024		516,024
100.09 SCPMG	0	0	0	0	0	0	0	0	10,791,734		10,791,734
100.10 Entity 01 Other costs	0	0	0	0	0	0	0	0	2,687,574		2,687,574
100.11 Vacant Space	0	0	0	0	0	0	0	0	957,543		957,543
100.12 O/P Pharmacy	0	0	0	0	0	0	0	0	403,226		403,226
100.13 Research	0	0	0	0	0	0	0	0	0		0
100.14 Outside Rental/Real Estate	0	0	0	0	0	0	0	0	0		0
100.15 MD Sleep Area	0	0	0	0	0	0	0	0	0		0
100.16 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	535,789		535,789
100.17 Cross Foot Adjustment	0	0	0	0	0	0	0	0	0		0
TOTAL	0	0	0	0	0	128,319	28,207	0	267,502,200	0	267,502,200

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

	EMP BENE (GROSS SALARIES) 5.00	6.01	6.02	6.03	6.04	6.05	6.06	6.07	6.08	ADM & GEN (ACCUM COST) 6.00	MAINT & REPAIRS (SQ FT) 7.00	
ANCILLARY COST CENTERS												
37.00	Operating Room	4,698,596								13,261,295	25,388	
38.00	Recovery Room	5,495,779								7,855,012	6,527	
39.00	Delivery Room and Labor Room	5,956,455								8,892,790	12,439	
40.00	Anesthesiology									4,230,420	10,571	
41.00	Radiology-Diagnostic									21,374,330	22,602	
42.00										0		
42.01	Nuclear Medicine									1,829,871	4,071	
42.02	Radiology-Therapeutic									0		
43.00	Radioisotope									0		
44.00	Laboratory									19,462,671	15,303	
44.03	Cardiac Cath Lab									0		
46.00	Whole Blood									0		
47.00	Blood Storing, Processing, and Transfusion									1,853,232		
48.00	Intravenous Therapy									561,573		
49.00	Respiratory Therapy									4,183,960		
50.00	Physical Therapy									1,279,087	9,164	
51.00	Occupational Therapy									311,870		
52.00	Speech Pathology									184,726	3,474	
53.00	Electrocardiology									0		
54.00	Electroencephalography									0		
55.00	Medical Supplies Charged to Patients									3,412,684		
55.30	Implantable Devices Charged to Patients									10,684,976		
56.00	Drugs Charged to Patients									3,993,751		
57.00	Renal Dialysis									1,703,389	187	
58.00	ASC (Non-Distinct Part)									0		
59.00										0		
59.02										0		
59.03										0		
60.00	Clinic									0		
60.01	Other Clinic Services									0		
61.00	Emergency									21,852,901	21,501	
62.00	Observation Beds									0		
71.00	Home Health Agency									0		
82.00										0		
83.00										0		
84.00										0		
85.00										0		
86.00										0		
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop, and Canteen									261,843	1,264	
97.00	Research									0		
98.00	Physicians' Private Office									0		
99.00	Nonpaid Workers									0		
100.00	OP Meals									0		
100.09	SCPMG									2,770,093	138,685	
100.10	Entity 01 Other costs									684,006	37,036	
100.11	Vacant Space									315,265	18,157	
100.12	O/P Pharmacy									132,759	7,646	
100.13	Research									0		
100.14	Outside Rental/Real Estate									0		
100.15	MD Sleep Area									0		
100.16	Other Nonreimbursable Cost Centers									180,161	10,021	
100.17	Cross Foot Adjustment									0		
	TOTAL	81,496,212	0	0	0	0	0	0	0	225,452,210	547,077	
	COST TO BE ALLOCATED	28,100,434	0	0	0	0	0	0	0	42,049,990	733,778	
	UNIT COST MULTIPLIER - SCH 8	0.344807	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.186514	1.341270	

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

	OPER PLANT (SQ FT) 8.00	LAUNDRY & LINEN (LB LNDRY) 9.00	HOUSE- KEEPING (HR SERV) 10.00	DIETARY (MEALS SERVED) 11.00	CAFETERIA (GROSS SALARIES) 12.00	13.00	NURSING ADMIN (NURSE HR) 14.00	CENT SERV & SUPPLY (CST REQ) 15.00	PHARMACY (COSTS REQUIS) 16.00	MED REC (GROSS CHARGES) 17.00	SOC SERV (GROSS CHARGES) 18.00	19.00	
ANCILLARY COST CENTERS													
37.00	Operating Room	25,388	112,147	9,291	4,698,596		60,601	4,196		1,232,420	1,232,420		
38.00	Recovery Room	6,527	60,988	2,206	5,495,779		84,301	294		1,065,197	1,065,197		
39.00	Delivery Room and Labor Room	12,439		5,175	5,956,455		93,650	387		14,730	14,730		
40.00	Anesthesiology	10,571		3,023						1,188,803	1,188,803		
41.00	Radiology-Diagnostic	22,602	44,996	5,151						2,467,521	2,467,521		
42.00													
42.01	Nuclear Medicine	4,071	45,111	847						130,904	130,904		
42.02	Radiology-Therapeutic												
43.00	Radioisotope												
44.00	Laboratory	15,303	102	3,183						2,638,959	2,638,959		
44.03	Cardiac Cath Lab												
46.00	Whole Blood												
47.00	Blood Storing, Processing, and Transfusion									8,419	8,419		
48.00	Intravenous Therapy							591	1,170	51,853	51,853		
49.00	Respiratory Therapy		342	850						1,884,318	1,884,318		
50.00	Physical Therapy	9,164		1,906						89,047	89,047		
51.00	Occupational Therapy									13,918	13,918		
52.00	Speech Pathology	3,474		723						7,726	7,726		
53.00	Electrocardiology									134	134		
54.00	Electroencephalography												
55.00	Medical Supplies Charged to Patients							3,513		51,853	51,853		
55.30	Implantable Devices Charged to Patients									19,014	19,014		
56.00	Drugs Charged to Patients								8,830	51,853	51,853		
57.00	Renal Dialysis	187		63						18,391	18,391		
58.00	ASC (Non-Distinct Part)												
59.00													
59.02													
59.03													
60.00	Clinic												
60.01	Other Clinic Services												
61.00	Emergency	21,501	223,838	2,795						70,906	70,906		
62.00	Observation Beds												
71.00	Home Health Agency												
82.00													
83.00													
84.00													
85.00													
86.00													
NONREIMBURSABLE COST CENTERS													
96.00	Gift, Flower, Coffee Shop, and Canteen	1,264		164									
97.00	Research												
98.00	Physicians' Private Office												
99.00	Nonpaid Workers												
100.00	OP Meals				23,325								
100.09	SCPMG	138,685		38,971									
100.10	Entity 01 Other costs	37,036		8,768									
100.11	Vacant Space	18,157											
100.12	O/P Pharmacy	7,646											
100.13	Research												
100.14	Outside Rental/Real Estate												
100.15	MD Sleep Area												
100.16	Other Nonreimbursable Cost Centers	10,021											
100.17	Cross Foot Adjustment												
	TOTAL	486,368	1,215,839	121,490	141,469	59,514,334	0	773,776	10,000	10,000	11,057,819	11,057,819	0
	COST TO BE ALLOCATED	14,977,145	283,291	9,502,974	3,129,751	1,410,526	0	7,481,014	5,059,633	5,541,333	6,310,602	2,932,140	0
	UNIT COST MULTIPLIER - SCH 8	30.793855	0.233000	78.220219	22.123230	0.023701	0.000000	9.668191	505.963259	554.133282	0.570691	0.265164	0.000000

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

	19.02	19.03	20.00	21.00	I&R-SAL & FRINGES (ASG TIME) 22.00	I&R-PRG COST (ASG TIME) 23.00	24.00
GENERAL SERVICE COST CENTERS							
1.00							
2.00							
3.00							
4.00							
4.01							
4.02							
4.03							
4.04							
4.05							
4.06							
4.07							
4.08							
5.00							
6.01							
6.02							
6.03							
6.04							
6.05							
6.06							
6.07							
6.08							
6.00							
7.00							
8.00							
9.00							
10.00							
11.00							
12.00							
13.00							
14.00							
15.00							
16.00							
17.00							
18.00							
19.00							
19.02							
19.03							
20.00							
21.00							
22.00							
23.00							
24.00							
INPATIENT ROUTINE COST CENTERS							
25.00					1,539	1,539	
26.00							
27.00							
28.00							
30.00							
30.01							
31.00							
32.00							
33.00							
34.00							
35.00							
36.00							
36.01							
36.02							

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

	19.02	19.03	20.00	21.00	I&R-SAL & FRINGES (ASG TIME) 22.00	I&R-PRG COST (ASG TIME) 23.00	24.00
ANCILLARY COST CENTERS							
37.00					4,618	4,618	
38.00							
39.00							
40.00							
41.00							
42.00							
42.01							
42.02							
43.00							
44.00							
44.03							
46.00							
47.00							
48.00							
49.00							
50.00							
51.00							
52.00							
53.00							
54.00							
55.00							
55.30							
56.00							
57.00							
58.00							
59.00							
59.02							
59.03							
60.00							
60.01							
61.00							
62.00							
71.00							
82.00							
83.00							
84.00							
85.00							
86.00							
NONREIMBURSABLE COST CENTERS							
96.00							
97.00							
98.00							
99.00							
100.00							
100.09							
100.10							
100.11							
100.12							
100.13							
100.14							
100.15							
100.16							
100.17							
TOTAL	0	0	0	0	6,157	6,157	0
COST TO BE ALLOCATED	0	0	0	0	128,319	28,207	0
UNIT COST MULTIPLIER - SCH 8	0.000000	0.000000	0.000000	0.000000	20.841180	4.581289	0.000000

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

	REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
GENERAL SERVICE COST CENTERS			
1.00	\$	\$ 0	\$ 0
2.00		0	0
3.00	New Cap Related Costs—Building and Fixtures	9,948,713	9,948,713
4.00	New Cap Related Costs—Movable Equipment	4,170,532	4,170,532
4.01		0	0
4.02		0	0
4.03		0	0
4.04		0	0
4.05		0	0
4.06		0	0
4.07		0	0
4.08		0	0
5.00	Employee Benefits	28,100,434	28,100,434
6.01		0	0
6.02		0	0
6.03		0	0
6.04		0	0
6.05		0	0
6.06		0	0
6.07		0	0
6.08		0	0
6.00	Administrative and General	35,844,107	35,844,107
7.00	Maintenance and Repairs	429,482	429,482
8.00	Operation of Plant	10,660,142	10,660,142
9.00	Laundry and Linen Service	238,759	238,759
10.00	Housekeeping	6,173,339	6,173,339
11.00	Dietary	1,636,826	1,636,826
12.00	Cafeteria	386,979	386,979
13.00		0	0
14.00	Nursing Administration	5,090,273	5,090,273
15.00	Central Services and Supply	2,436,889	2,436,889
16.00	Pharmacy	3,382,041	3,382,041
17.00	Medical Records and Library	3,924,405	3,924,405
18.00	Social Service	2,304,386	2,304,386
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00		0	0
22.00	I&R Services—Salary and Fringes Approved	79,242	79,242
23.00	I&R Services—Other Program Costs Approved	23,773	23,773
24.00		0	0
INPATIENT ROUTINE COST CENTERS			
25.00	Adults and Pediatrics	23,646,771	23,646,771
26.00	Intensive Care Unit	3,984,458	3,984,458
27.00		0	0
28.00		0	0
30.00		0	0
30.01	Neonatal Intensive Care Unit	2,715,745	2,715,745
31.00		0	0
32.00		0	0
33.00	Nursery	4,287,421	4,287,421
34.00		0	0
35.00		0	0
36.00		0	0
36.01	Subacute Care Unit II	0	0
36.02		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
KAISER FOUNDATION HOSPITALS—BALDWIN PARK

Fiscal Period Ended:
DECEMBER 31, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$ 10,693,747	\$ 0	\$ 10,693,747
38.00	Recovery Room	5,838,251	0	5,838,251
39.00	Delivery Room and Labor Room	6,487,812	0	6,487,812
40.00	Anesthesiology	4,046,873	0	4,046,873
41.00	Radiology-Diagnostic	20,408,290	0	20,408,290
42.00			0	0
42.01	Nuclear Medicine	1,759,185	0	1,759,185
42.02	Radiology-Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	19,194,788	0	19,194,788
44.03	Cardiac Cath Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing, Processing, and Transfusion	1,853,232	0	1,853,232
48.00	Intravenous Therapy	561,573	0	561,573
49.00	Respiratory Therapy	4,166,221	0	4,166,221
50.00	Physical Therapy	1,080,212	0	1,080,212
51.00	Occupational Therapy	311,870	0	311,870
52.00	Speech Pathology	124,406	0	124,406
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	3,412,684	0	3,412,684
55.30	Implantable Devices Charged to Patients	10,684,976	0	10,684,976
56.00	Drugs Charged to Patients	3,993,751	0	3,993,751
57.00	Renal Dialysis	1,700,142	0	1,700,142
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.02			0	0
59.03			0	0
60.00	Clinic		0	0
60.01	Other Clinic Services		0	0
61.00	Emergency	21,479,574	0	21,479,574
62.00	Observation Beds		0	0
71.00	Home Health Agency		0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 267,262,304	\$ 0	\$ 267,262,304
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop, and Canteen	239,896	0	239,896
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
100.00	OP Meals		0	0
100.09	SCPMG		0	0
100.10	Entity 01 Other costs		0	0
100.11	Vacant Space		0	0
100.12	O/P Pharmacy		0	0
100.13	Research		0	0
100.14	Outside Rental/Real Estate		0	0
100.15	MD Sleep Area		0	0
100.16	Other Nonreimbursable Cost Centers		0	0
100.17	Cross Foot Adjustment		0	0
100.99	SUBTOTAL	\$ 239,896	\$ 0	\$ 239,896
101	TOTAL	\$ 267,502,200	\$ 0	\$ 267,502,200

(To Schedule 8)

Provider Name:

Fiscal Period Ended:

KAISER FOUNDATION HOSPITALS—BALDWIN PARK

DECEMBER 31, 2010

TOTAL ADJ (Page 1 & 2) AUDIT ADJ AUDIT ADJ

ANCILLARY COST CENTERS

37.00	Operating Room	0											
38.00	Recovery Room	0											
39.00	Delivery Room and Labor Room	0											
40.00	Anesthesiology	0											
41.00	Radiology-Diagnostic	0											
42.00		0											
42.01	Nuclear Medicine	0											
42.02	Radiology-Therapeutic	0											
43.00	Radioisotope	0											
44.00	Laboratory	0											
44.03	Cardiac Cath Lab	0											
46.00	Whole Blood	0											
47.00	Blood Storing, Processing, and Transfusion	0											
48.00	Intravenous Therapy	0											
49.00	Respiratory Therapy	0											
50.00	Physical Therapy	0											
51.00	Occupational Therapy	0											
52.00	Speech Pathology	0											
53.00	Electrocardiology	0											
54.00	Electroencephalography	0											
55.00	Medical Supplies Charged to Patients	0											
55.30	Implantable Devices Charged to Patients	0											
56.00	Drugs Charged to Patients	0											
57.00	Renal Dialysis	0											
58.00	ASC (Non-Distinct Part)	0											
59.00		0											
59.02		0											
59.03		0											
60.00	Clinic	0											
60.01	Other Clinic Services	0											
61.00	Emergency	0											
62.00	Observation Beds	0											
71.00	Home Health Agency	0											
82.00		0											
83.00		0											
84.00		0											
85.00		0											
86.00		0											

NONREIMBURSABLE COST CENTERS

96.00	Gift, Flower, Coffee Shop, and Canteen	0											
97.00	Research	0											
98.00	Physicians' Private Office	0											
99.00	Nonpaid Workers	0											
100.00	OP Meals	0											
100.09	SCPMG	0											
100.10	Entity 01 Other costs	0											
100.11	Vacant Space	0											
100.12	O/P Pharmacy	0											
100.13	Research	0											
100.14	Outside Rental/Real Estate	0											
100.15	MD Sleep Area	0											
100.16	Other Nonreimbursable Cost Centers	0											
100.17	Cross Foot Adjustment	0											

101.00	TOTAL	\$0	0	0	0	0	0	0	0	0	0	0	0
--------	-------	-----	---	---	---	---	---	---	---	---	---	---	---

(To Sch 10)

Provider Name							Fiscal Period			NPI		Adjustments
KAISER FOUNDATION HOSPITALS—BALDWIN PARK							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010			1477608271		8
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENTS</u>												
1							The services provided to Medi-Cal inpatients in noncontract acute hospitals are subject to various reimbursement limitations identified in AB 5. These limitations are addressed on Noncontract Schedule A et seq. and are incorporated on Noncontract Schedule 1 Line 4. W&I Code, Sections 14105.19 and 14166.245					
2							Nursery cost was reported in the cost report under Nursery, line 33.00. The cost center line after step-down will be reclassified to Adults and Pediatrics, line 25.00. This is done in accordance with 42 CFR 413.20, 413.24, and 413.50, in addition to CMS Pub. 15-1, Sections 2202.6, 2202.7, 2336, and 2336.1.					

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—BALDWIN PARK							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1477608271	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO REPORTED TOTAL RVU'S</u>										
3	5	C	I	XIX	48.00	8	Intravenous Therapy	51,853	(51,853)	0
	5	C	I	XIX	55.00	8	Medical Supplies Charged to Patients	51,853	(51,853)	0
	5	C	I	XIX	56.00	8	Drugs Charged to Patients	51,853	(51,853)	0
	5	C	I	XIX	103.00	8	Total	11,057,819	(155,559)	10,902,260
							To eliminate RVU's determined by total patient days which are not an appropriate determination of ancillary usage. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408			

Provider Name							Fiscal Period	NPI		Adjustments
KAISER FOUNDATION HOSPITALS—BALDWIN PARK							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1477608271		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
4	6	D-4	XIX	37.00	2	Medi-Cal Ancillary RVU—Operating Room	\$2,362	(\$2,362)	\$0	
	6	D-4	XIX	38.00	2	Medi-Cal Ancillary RVU—Recovery Room	2,163	(2,163)	0	
	6	D-4	XIX	39.00	2	Medi-Cal Ancillary RVU—Delivery and Labor Room	53	(53)	0	
	6	D-4	XIX	40.00	2	Medi-Cal Ancillary RVU—Anesthesiology	2,270	(2,270)	0	
	6	D-4	XIX	41.00	2	Medi-Cal Ancillary RVU—Radiology-Diagnostic	777	(777)	0	
	6	D-4	XIX	42.01	2	Medi-Cal Ancillary RVU—Nuclear Medicine	155	(155)	0	
	6	D-4	XIX	44.00	2	Medi-Cal Ancillary RVU—Laboratory	2,393	(2,393)	0	
	6	D-4	XIX	47.00	2	Medi-Cal Ancillary RVU—Blood Storing, Processing, and Transfusion	30	(30)	0	
	6	D-4	XIX	48.00	2	Medi-Cal Ancillary RVU—Intravenous Therapy	187	(187)	0	
	6	D-4	XIX	49.00	2	Medi-Cal Ancillary RVU—Respiratory Therapy	3,399	(3,399)	0	
	6	D-4	XIX	50.00	2	Medi-Cal Ancillary RVU—Physical Therapy	321	(321)	0	
	6	D-4	XIX	52.00	2	Medi-Cal Ancillary RVU—Speech Pathology	28	(28)	0	
	6	D-4	XIX	55.00	2	Medi-Cal Ancillary RVU—Medical Supplies Charges to Patients	187	(187)	0	
	6	D-4	XIX	56.00	2	Medi-Cal Ancillary RVU—Drugs Charged to Patients	187	(187)	0	
	6	D-4	XIX	57.00	2	Medi-Cal Ancillary RVU—Renal Dialysis	2	(2)	0	
	6	D-4	XIX	61.00	2	Medi-Cal Ancillary RVU—Emergency	32	(32)	0	
	6	D-4	XIX	101.00	2	Medi-Cal Ancillary RVU—Total	14,546	(14,546)	0	
<p>To eliminate Medi-Cal Ancillary Charges calculated by the provider due to the provider's methodology not being supported. 42 CFR 413.20, 413.24, 413.50, 413.53, and 413.60 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408</p>										

Provider Name							Fiscal Period	NPI	Adjustments	
KAISER FOUNDATION HOSPITALS—BALDWIN PARK							JANUARY 1, 2010 THROUGH DECEMBER 31, 2010	1477608271	8	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
ADJUSTMENTS TO REPORTED MEDI-CAL SETTLEMENT DATA—NONCONTRACT										
5	4	D-1	I	XIX	9.00	1	Medi-Cal Days—Adults and Pediatrics	114	104	218
	4A	D-1	II	XIX	42.00	4	Medi-Cal Days—Nursery	14	8	22
	4A	D-1	II	XIX	43.00	4	Medi-Cal Days—Intensive Care Unit	59	57	116
6	2	E-3	III	XIX	10.00	1	Medi-Cal Routine Service Charges	\$1,369,856	(\$154,877)	\$1,214,979
7	3	E-3	III	XIX	33.00	1	Medi-Cal Deductibles	\$0	\$9,824	\$9,824
	3	E-3	III	XIX	36.00	1	Medi-Cal Coinsurance	8,170	(5,410)	2,760
8	1	E-3	III	XIX	57.00	1	Interim Payments	\$553,113	\$414,487	\$967,600
							To adjust Medi-Cal Settlement Data to agree with the following Fiscal Intermediary payment data: Service Period: January 1, 2010 through December 31, 2010 Payment Period: January 1, 2010 through June 28, 2013 Reports Dated: July 16, 2013 42 CFR 413.20, 413.24, 413.53, and 433.139 CMS Pub. 15-1, Sections 2205, 2300, and 2304 W&I Code, Section 14105.191 CCR, Title 22, Section 51541			