

**REPORT ON THE  
COST REPORT REVIEW**

**EDGEMOOR HOSPITAL  
SANTEE, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1962556290**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

**DISTINCT PART NURSING FACILITY OF  
SAN DIEGO COUNTY PSYCHIATRIC HOSPITAL  
NATIONAL PROVIDER IDENTIFIER: 1467752840**

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

**Section Chief: Patricia M. Fox  
Audit Supervisor: Sergio Gonzalez  
Auditor: Peter Rodriguez**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

April 16, 2013

Walter Hekimian, Administrator  
Edgemoor Hospital  
655 Park Center Drive  
Santee, CA 92071

EDGEMOOR HOSPITAL  
NATIONAL PROVIDER IDENTIFIER (NPI) 1962556290  
FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the San Diego County Psychiatric Hospital Medi-Cal Cost Report, which includes cost data for its Distinct Part Nursing Facility, Edgemoor Hospital, 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 audited settlement for the fiscal period due the State in the amount of \$1,081, and the audited costs presented in the Summary of Findings represent a proper determination in accordance with the reimbursement principles of applicable programs.

This audit report includes the:

1. Summary of Findings
2. Computation of Distinct Part Nursing Facility Per Diem (DPNF 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) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Walter Hekimian  
Page 2

Future long-term care prospective rates may be affected by this examination. The extent of the rate changes will be determined by the Department's Fee-For-Service Rates Development Division.

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:**  
**EDGEMOOR HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>1. Medi-Cal Noncontract Settlement (SCHEDULE 1)</b> <b>NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>2. Subprovider I (SCHEDULE 1-1)</b> <b>NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>3. Subprovider II (SCHEDULE 1-2)</b> <b>NPI:</b>	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>4. Medi-Cal Contract Cost (CONTRACT SCH 1)</b> <b>NPI:</b>	Reported		\$ 0
	Net Change		\$ 0
	Audited Cost		\$ 0
	Audited Amount Due Provider (State)	\$ 0	
<b>5. Distinct Part Nursing Facility (DPNF SCH 1)</b> <b>NPI: 1962556290</b>	Reported		\$ 608.85
	Net Change		\$ (55.47)
	Audited Cost Per Day		\$ 553.38
	Audited Amount Due Provider (State)	\$ (1,081)	
<b>6. Distinct Part Nursing Facility (DPNF SCH 1-1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>7. Adult Subacute (ADULT SUBACUTE SCH 1)</b> <b>NPI:</b>	Reported		\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>8. Total Medi-Cal Settlement Due Provider (State) - (Lines 1 through 7)</b>		\$ (1,081)	
<b>9. Total Medi-Cal Cost</b>			\$ 0

**SUMMARY OF FINDINGS**

**Provider Name:**  
**EDGEMOOR HOSPITAL**

**Fiscal Period Ended:**  
**JUNE 30, 2011**

		SETTLEMENT	COST
<b>10. Subacute (SUBACUTE SCH 1-1)</b> <b>NPI:</b> Reported			\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>11. Rural Health Clinic (RHC SCH 1)</b> <b>NPI:</b> Reported		\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>12. Rural Health Clinic (RHC 95-210 SCH 1)</b> <b>NPI:</b> Reported		\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>13. Rural Health Clinic (RHC 95-210 SCH 1-1)</b> <b>NPI:</b> Reported		\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>14. County Medical Services Program (CMSP SCH 1)</b> <b>NPI:</b> Reported		\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
<b>15. Transitional Care (TC SCH 1)</b> <b>NPI:</b> Reported			\$ 0.00
	Net Change		\$ 0.00
	Audited Cost Per Day		\$ 0.00
	Audited Amount Due Provider (State)	\$ 0	
<b>16. Total Other Settlement Due Provider - (Lines 10 through 15)</b>		\$ 0	
<b>17. Total Combined Audited Settlement Due Provider (State/CMSP/RHC) - (Line 8 + Line 16)</b>		\$ (1,081)	

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

**Provider Name:  
EDGEMOOR HOSPITAL**

**Fiscal Period Ended:  
JUNE 30, 2011**

**NPI:  
1962556290**

	<b>REPORTED</b>	<b>AUDITED</b>	<b>DIFFERENCE</b>
<b>COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM</b>			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 40,998,947	\$ 37,263,690	\$ (3,735,257)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 40,998,947	\$ 37,263,690	\$ (3,735,257)
4. Total Distinct Part Patient Days (Adj )	67,338	67,338	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 608.85	\$ 553.38	\$ (55.47)
<b>DPNF OVERPAYMENTS AND OVERBILLINGS</b>			
6. Medi-Cal Overpayments (Adj 4)	\$ 0	\$ (1,081)	\$ (1,081)
7. Medi-Cal Credit Balances (Adj )	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ (1,081)	\$ (1,081)
	(To Summary of Findings)		
<b>GENERAL INFORMATION</b>			
9. Total Licensed Distinct Part Beds (C/R, W/S S-3)	192	192	0
10. Total Licensed Capacity (All levels) (Adj )	301	301	0
11. Total Medi-Cal DP Patient Days (Adj 3)	67,013	66,014	(999)
<b>CAPITAL RELATED COST</b>			
12. Direct Capital Related Cost	N/A	\$ 0	N/A
13. Indirect Capital Related Cost (DPNF Sch 5)	N/A	\$ 0	N/A
14. Total Capital Related Cost (Lines 12 & 13)	N/A	\$ 0	N/A
<b>TOTAL SALARY &amp; BENEFITS</b>			
15. Direct Salary & Benefits Expenses (Adj 1)	N/A	\$ 24,191,371	N/A
16. Indirect Salary & Benefits (Adj 1)	N/A	\$ 5,166,270	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 29,357,641	N/A

## SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

NPI:  
1962556290

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED *	DIFFERENCE
0.00	Distinct Part	\$ 40,998,947	\$ 37,263,690	\$ (3,735,257)
1.00	Capital Related Costs—Buildings and Fixtures		0	0
2.00	Capital Related Costs—Movable Equipment		0	0
3.00			0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits		0	0
5.01	Admitting		0	0
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.09			0	0
5.02	Other Administrative and General		0	0
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant		0	0
8.00	Laundry and Linen Service		0	0
9.00	Housekeeping		0	0
10.00	Dietary		0	0
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration		0	0
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records and Library		0	0
17.00	Social Service		0	0
18.00			0	0
19.00	Nonphysician Anesthetists		0	0
20.00			0	0
21.00			0	0
22.00			0	0
23.00			0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 40,998,947	\$ 37,263,690	\$ 37,263,690

(To DPNF Sch 1)

\* From Schedule 8, Line 44.





ALLOCATION OF INDIRECT EXPENSES  
DISTINCT PART NURSING FACILITY

Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

NPI:  
1962556290

COL.	COST CENTER	AUDITED CAP RELATED (COL 1)	AUDITED SAL & EMP BENEFITS (COL 2)
1.00	Capital Related Costs—Buildings and Fixtures	\$ 0	\$ N/A
2.00	Capital Related Costs—Movable Equipment	0	N/A
3.00		0	N/A
3.01		0	N/A
3.02		0	N/A
3.03		0	N/A
3.04		0	N/A
3.05		0	N/A
3.06		0	N/A
3.07		0	N/A
3.08		0	N/A
3.09		0	N/A
4.00	Employee Benefits	0	0
5.01	Admitting	0	0
5.03		0	0
5.04		0	0
5.05		0	0
5.06		0	0
5.07		0	0
5.08		0	0
5.09		0	0
5.02	Other Administrative and General	0	0
6.00	Maintenance and Repairs	0	0
7.00	Operation of Plant	0	0
8.00	Laundry and Linen Service	0	0
9.00	Housekeeping	0	0
10.00	Dietary	0	0
11.00	Cafeteria	0	0
12.00	Maintenance of Personnel	0	0
13.00	Nursing Administration	0	0
14.00	Central Services and Supply	0	0
15.00	Pharmacy	0	0
16.00	Medical Records and Library	0	0
17.00	Social Service	0	0
18.00		0	0
19.00	Nonphysician Anesthetists	0	0
20.00		0	0
21.00		0	0
22.00		0	0
23.00		0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 0	\$ 0

(To DPNF SCH 1)











Provider Name:  
EDGEWOOD HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	3.09	EMPLOYEE BENEFITS 4.00	ADMITTING 5.01	5.03	5.04	5.05	5.06	5.07	5.08	5.09	ACCUMULATE COST 5A.01	OTHER ADMIN & GENERAL 5.02
105.00	0	0	0	0	0	0	0	0	0	0	0	0
106.00	0	0	0	0	0	0	0	0	0	0	0	0
107.00	0	0	0	0	0	0	0	0	0	0	0	0
108.00	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00	0	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0	0
116.00	0	0	0	0	0	0	0	0	0	0	0	0
117.00	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	27,291	0
194.01	0	0	0	0	0	0	0	0	0	0	0	0
194.02	0	0	0	0	0	0	0	0	0	0	0	0
194.03	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL</b>	<u>0</u>	<u>1,630</u>	<u>1,085,658</u>	<u>0</u>	<u>64,811,363</u>	<u>3,855,773</u>						





Provider Name:  
EDGEWOOD HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	10.00	11.00	12.00	NURSING ADMIN 13.00	14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00	0	0	0	0	0	0	0	0	0	0	0	0
106.00	0	0	0	0	0	0	0	0	0	0	0	0
107.00	0	0	0	0	0	0	0	0	0	0	0	0
108.00	0	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
112.00	0	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0	0
116.00	0	0	0	0	0	0	0	0	0	0	0	0
117.00	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
194.01	0	0	0	0	0	0	0	0	0	0	0	0
194.02	0	0	0	0	0	0	0	0	0	0	0	0
194.03	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>32,170</u>	<u>20,450</u>	<u>1,445,891</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>344,896</u>	<u>0</u>	<u>61,441</u>	<u>332,983</u>	<u>534,110</u>





Provider Name:  
EDGEWOOD HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

TRIAL BALANCE EXPENSES	18.00	19.00	20.00	21.00	22.00	23.00	23.01	23.02	24.00	POST	26.00
										SUBTOTAL	
105.00	0	0	0	0	0	0	0	0	0	0	0
106.00	0	0	0	0	0	0	0	0	0	0	0
107.00	0	0	0	0	0	0	0	0	0	0	0
108.00	0	0	0	0	0	0	0	0	0	0	0
109.00 Pancreas Acquisition	0	0	0	0	0	0	0	0	0	0	0
110.00 Intestinal Acquisition	0	0	0	0	0	0	0	0	0	0	0
111.00 Islet Acquisition	0	0	0	0	0	0	0	0	0	0	0
112.00	0	0	0	0	0	0	0	0	0	0	0
113.00	0	0	0	0	0	0	0	0	0	0	0
114.00	0	0	0	0	0	0	0	0	0	0	0
115.00	0	0	0	0	0	0	0	0	0	0	0
116.00	0	0	0	0	0	0	0	0	0	0	0
117.00	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, and Canteen	0	0	0	0	0	0	0	0	0	0	0
191.00 Research	0	0	0	0	0	0	0	0	0	0	0
192.00 Physicians' Private Offices	0	0	0	0	0	0	0	0	0	0	0
193.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	27,291	0	27,291
194.01	0	0	0	0	0	0	0	0	0	0	0
194.02	0	0	0	0	0	0	0	0	0	0	0
194.03	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>64,811.363</u>	<u>0</u>	<u>64,811.363</u>							











STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	EMP BENE (GROSS SALARIES) 4.00	ADMITTING (NUMBER OF ADMITS) 5.01	5.03	5.04	5.05	5.06	5.07	5.08	5.09	RECON- CILIATION 5A.02	ADM & GEN (ACCUM COST) 5.02	MANT & REPAIRS (SQ FT) 6.00
105.00												0
106.00												0
107.00												0
108.00												0
109.00	Pancreas Acquisition											0
110.00	Intestinal Acquisition											0
111.00	Islet Acquisition											0
112.00												0
113.00												0
114.00												0
115.00												0
116.00												0
117.00												0
190.00	Gift, Flower, Coffee Shop, and Canteen											0
191.00	Research											0
192.00	Physicians' Private Offices											0
193.00	Nonpaid Workers											0
194.00	Other Nonreimbursable Cost Centers									(27,291)		0
194.01												0
194.02												0
194.03												0
TOTAL	15,639,391	1,540	0	0	0	0	0	0	0		22,552,772	40,872
COST TO BE ALLOCATED	1,630	1,085,658	0	0	0	0	0	0	0		3,855,773	0
UNIT COST MULTIPLIER - SCH 8	0.000104	704.972884	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.170967	0.000000

Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE- KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	11.00	12.00	NURSING ADMIN (NURSE HR) 13.00	14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (TIME SPENT) 17.00	18.00
<b>GENERAL SERVICE COST CENTERS</b>												
1.00	Capital Related Costs—Buildings and Fixtures											
2.00	Capital Related Costs—Movable Equipment											
3.00												
3.01												
3.02												
3.03												
3.04												
3.05												
3.06												
3.07												
3.08												
3.09												
4.00	Employee Benefits											
5.01	Admitting											
5.03												
5.04												
5.05												
5.06												
5.07												
5.08												
5.09												
5.02	Other Administrative and General											
6.00	Maintenance and Repairs											
7.00	Operation of Plant											
8.00	Laundry and Linen Service											
9.00	Housekeeping 4,257											
10.00	Dietary											
11.00	Cafeteria											
12.00	Maintenance of Personnel											
13.00	Nursing Administration 783 783											
14.00	Central Services and Supply											
15.00	Pharmacy 1,080 1,080											
16.00	Medical Records and Library 5,864 5,864											
17.00	Social Service 260,413											
18.00												
19.00	Nonphysician Anesthetists											
20.00												
21.00												
22.00												
23.00												
23.01												
23.02												
<b>INPATIENT ROUTINE COST CENTERS</b>												
30.00	Adults and Pediatrics 17,024 109,430 17,024 87,852 10,605,789 16,097,614 17,695											
31.00	Intensive Care Unit											
32.00												
33.00												
34.00												
35.00												
40.00	Subprovider—IPF											
41.00	Subprovider—IRF											
42.00	Subprovider											
43.00	Nursery											
44.00	Skilled Nursing Facility											
45.00	Nursing Facility											
46.00	Other Long Term Care											
47.00												



Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

	OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE- KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	11.00	12.00	NURSING ADMIN (NURSE HR) 13.00	14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (TIME SPENT) 17.00	18.00
105.00												
106.00												
107.00												
108.00												
109.00	Pancreas Acquisition											
110.00	Intestinal Acquisition											
111.00	Islet Acquisition											
112.00												
113.00												
114.00												
115.00												
116.00												
117.00												
190.00	Gift, Flower, Coffee Shop, and Canteen											
191.00	Research											
192.00	Physicians' Private Offices											
193.00	Nonpaid Workers											
194.00	Other Nonreimbursable Cost Centers											
194.01												
194.02												
194.03												
TOTAL	32,000	109,430	27,743	87,852	0	0	12,706,319	0	130	25,041,047	17,695	0
COST TO BE ALLOCATED	32,170	20,450	1,445,891	0	0	0	344,896	0	61,441	332,983	534,110	0
UNIT COST MULTIPLIER - SCH 8	1.005310	0.186875	52.117336	0.000000	0.000000	0.000000	0.027144	0.000000	472.621307	0.013297	30.184249	0.000000

Provider Name:  
**EDGEMOOR HOSPITAL**

Fiscal Period Ended:  
**JUNE 30, 2011**

19.00      20.00      21.00      22.00      23.00      23.01      23.02

**GENERAL SERVICE COST CENTERS**

- 1.00 Capital Related Costs—Buildings and Fixtures
- 2.00 Capital Related Costs—Movable Equipment
- 3.00
- 3.01
- 3.02
- 3.03
- 3.04
- 3.05
- 3.06
- 3.07
- 3.08
- 3.09
- 4.00 Employee Benefits
- 5.01 Admitting
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 5.09
- 5.02 Other Administrative and General
- 6.00 Maintenance and Repairs
- 7.00 Operation of Plant
- 8.00 Laundry and Linen Service
- 9.00 Housekeeping
- 10.00 Dietary
- 11.00 Cafeteria
- 12.00 Maintenance of Personnel
- 13.00 Nursing Administration
- 14.00 Central Services and Supply
- 15.00 Pharmacy
- 16.00 Medical Records and Library
- 17.00 Social Service
- 18.00
- 19.00 Nonphysician Anesthetists
- 20.00
- 21.00
- 22.00
- 23.00
- 23.01
- 23.02

**INPATIENT ROUTINE COST CENTERS**

- 30.00 Adults and Pediatrics
- 31.00 Intensive Care Unit
- 32.00
- 33.00
- 34.00
- 35.00
- 40.00 Subprovider—IPF
- 41.00 Subprovider—IRF
- 42.00 Subprovider
- 43.00 Nursery
- 44.00 Skilled Nursing Facility
- 45.00 Nursing Facility
- 46.00 Other Long Term Care
- 47.00

Provider Name:  
**EDGEWOOD HOSPITAL**

Fiscal Period Ended:  
**JUNE 30, 2011**

19.00      20.00      21.00      22.00      23.00      23.01      23.02

**ANCILLARY COST CENTERS**

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Delivery Room and Labor Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 CT Scan
- 58.00 Magnetic Resonance Imaging (MRI)
- 59.00 Cardiac Catheterization
- 60.00 Laboratory
- 61.00 PBP Clinical Laboratory Services—Program Only
- 62.00 Whole Blood and Packed Red Blood Cells
- 63.00 Blood Storing, Processing, and Transfusion
- 64.00 Intravenous Therapy
- 65.00 Respiratory Therapy
- 66.00 Physical Therapy
- 67.00 Occupational Therapy
- 68.00 Speech Pathology
- 69.00 Electrocardiology
- 70.00 Electroencephalography
- 71.00 Medical Supplies Charged to Patients
- 72.00 Implantable Devices Charged to Patients
- 73.00 Drugs Charged to Patients
- 74.00 Renal Dialysis
- 75.00 ASC (Non-Distinct Part)
- 76.00
- 77.00
- 78.00
- 79.00
- 80.00
- 81.00
- 82.00
- 83.00
- 84.00
- 85.00
- 86.00
- 87.00
- 87.01
- 88.00 Rural Health Clinic (RHC)
- 89.00 Federally Qualified Health Center (FQHC)
- 90.00 Clinic
- 91.00 Emergency
- 92.00 Observation Beds (Non-distinct Part)
- 93.00
- 93.01
- 93.02
- 93.03
- 93.04
- 93.05

**NONREIMBURSABLE COST CENTERS**

- 94.00 Home Program Dialysis
- 95.00 Ambulance Services
- 96.00 Durable Medical Equipment—Rented
- 97.00 Durable Medical Equipment—Sold
- 99.00 CMHC
- 99.10 CORF
- 100.00 I&R Services—Not Approved Program
- 101.00



TRIAL BALANCE OF EXPENSES

Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
<b>GENERAL SERVICE COST CENTERS</b>				
1.00	Capital Related Costs—Buildings and Fixtures	\$ 276,922	\$ 0	\$ 276,922
2.00	Capital Related Costs—Movable Equipment		0	0
3.00			0	0
3.01			0	0
3.02			0	0
3.03			0	0
3.04			0	0
3.05			0	0
3.06			0	0
3.07			0	0
3.08			0	0
3.09			0	0
4.00	Employee Benefits	1,630	0	1,630
5.01	Admitting	1,085,567	0	1,085,567
5.03			0	0
5.04			0	0
5.05			0	0
5.06			0	0
5.07			0	0
5.08			0	0
5.09			0	0
5.02	Other Administrative and General	3,705,263	0	3,705,263
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant		0	0
8.00	Laundry and Linen Service	17,464	0	17,464
9.00	Housekeeping	1,217,869	0	1,217,869
10.00	Dietary		0	0
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	256,566	0	256,566
14.00	Central Services and Supply		0	0
15.00	Pharmacy	130	0	130
16.00	Medical Records and Library	178	0	178
17.00	Social Service	450,064	0	450,064
18.00			0	0
19.00	Nonphysician Anesthetists		0	0
20.00			0	0
21.00			0	0
22.00			0	0
23.00			0	0
23.01			0	0
23.02			0	0
<b>INPATIENT ROUTINE COST CENTERS</b>				
30.00	Adults and Pediatrics	10,888,542	0	10,888,542
31.00	Intensive Care Unit		0	0
32.00			0	0
33.00			0	0
34.00			0	0
35.00			0	0
40.00	Subprovider—IPF		0	0
41.00	Subprovider—IRF		0	0
42.00	Subprovider		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility	40,998,947	(3,735,257)	37,263,690
45.00	Nursing Facility		0	0
46.00	Other Long Term Care		0	0
47.00			0	0

## TRIAL BALANCE OF EXPENSES

Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	<b>ANCILLARY COST CENTERS</b>			
50.00	Operating Room	\$	\$ 0	\$ 0
51.00	Recovery Room		0	0
52.00	Delivery Room and Labor Room		0	0
53.00	Anesthesiology		0	0
54.00	Radiology-Diagnostic		0	0
55.00	Radiology-Therapeutic		0	0
56.00	Radioisotope		0	0
57.00	CT Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	114,824	0	114,824
61.00	PBP Clinical Laboratory Services—Program Only		0	0
62.00	Whole Blood and Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, and Transfusion		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	116,315	0	116,315
66.00	Physical Therapy	568,387	0	568,387
67.00	Occupational Therapy	228,635	0	228,635
68.00	Speech Pathology	177,071	0	177,071
69.00	Electrocardiology		0	0
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	64,724	0	64,724
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	3,761,314	0	3,761,314
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00			0	0
77.00			0	0
78.00			0	0
79.00			0	0
80.00			0	0
81.00			0	0
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
87.00			0	0
87.01			0	0
88.00	Rural Health Clinic (RHC)		0	0
89.00	Federally Qualified Health Center (FQHC)		0	0
90.00	Clinic		0	0
91.00	Emergency	4,567,488	0	4,567,488
92.00	Observation Beds (Non-distinct Part)		0	0
93.00			0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	<b>SUBTOTAL</b>	\$ 68,497,900	\$ (3,735,257)	\$ 64,762,643
	<b>NONREIMBURSABLE COST CENTERS</b>			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services	21,429	0	21,429
96.00	Durable Medical Equipment—Rented		0	0
97.00	Durable Medical Equipment—Sold		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:  
EDGEMOOR HOSPITAL

Fiscal Period Ended:  
JUNE 30, 2011

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
99.00	CMHC		0	0
99.10	CORF		0	0
100.00	I&R Services—Not Approved Program		0	0
101.00			0	0
105.00			0	0
106.00			0	0
107.00			0	0
108.00			0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00			0	0
113.00			0	0
114.00			0	0
115.00			0	0
116.00			0	0
117.00			0	0
190.00	Gift, Flower, Coffee Shop, and Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
194.00	Other Nonreimbursable Cost Centers	27,291	0	27,291
194.01			0	0
194.02			0	0
194.03			0	0
	SUBTOTAL	\$ 48,720	\$ 0	\$ 48,720
200	TOTAL	\$ 68,546,620	\$ (3,735,257)	\$ 64,811,363

(To Schedule 8)













Provider Name							Fiscal Period			NPI		Adjustments
EDGEMOOR HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011			1962556290		4
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report												
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.						
<u>MEMORANDUM ADJUSTMENT</u>												
1	DPNF 1						The direct salaries and benefits expense of \$24,191,371 will be reflected on the DPNF Schedule 1, Line 15 and the indirect salaries and benefits of \$5,166,270 on DPNF Schedule 1, Line 16. This is done for information purposes and in accordance with 42 CFR 413.24 and CMS Pub. 15-1, Section 2304.					

Provider Name							Fiscal Period		NPI		Adjustments
EDGEMOOR HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011		1962556290		4
Report References											
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
		Work Sheet	Part	Title	Line	Col.					
<b><u>ADJUSTMENT TO REPORTED COSTS</u></b>											
2	10A	A			44.00	7	Skilled Nursing Facility To eliminate capital related costs claimed against the SB 1128 Program and duplicated on the Medi-Cal Cost Report. W&I Code, Section 14105.26(k)	\$40,998,947	(\$3,735,257)	\$37,263,690	

Provider Name							Fiscal Period	NPI	Adjustments	
EDGEMOOR HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011	1962556290	4	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Audit Report	Cost Report								
		Work Sheet	Part	Title	Line	Col.				
<b>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA—DPNF</b>										
3	DPNF 1	S-3	I	XIX	19.00	7	Medi-Cal Days—Skilled Nursing Facility To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data: Service Period: July 1, 2010 through June 30, 2011 Payment Period: July 1, 2010 through December 4, 2012 Reports Dated: December 5, 2012 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	67,013	(999)	66,014

Provider Name							Fiscal Period	NPI		Adjustments
EDGEMOOR HOSPITAL							JULY 1, 2010 THROUGH JUNE 30, 2011	1962556290		4
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report										
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.				
<u>ADJUSTMENT TO OTHER MATTERS</u>										
4	DPNF 1	N/A					Medi-Cal Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. CCR, Title 22, Section 51458.1	\$0	\$1,081	\$1,081