

**REPORT ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
JUNE 30, 2012**

**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: Woosung Lee
Auditor: James Conklin**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

May 30, 2014

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

EDGEMOOR HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1962556290
FISCAL PERIOD ENDED JUNE 30, 2012

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 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.

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.

Walter Hekimian
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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, 2012

		SETTLEMENT	COST
1. Medi-Cal Noncontract Settlement (SCHEDULE 1) NPI:	Reported	\$ 0	
	Net Change	\$ 0	
	Audited Amount Due Provider (State)	\$ 0	
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: 1962556290	Reported		\$ 611.97
	Net Change		\$ (0.73)
	Audited Cost Per Day		\$ 611.24
	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)		\$ 0	
9. Total Medi-Cal Cost			\$ 0

SUMMARY OF FINDINGS

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		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)		\$ 0	

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

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

NPI:
1962556290

	REPORTED	AUDITED	DIFFERENCE
COMPUTATION OF DISTINCT PART (DP) NURSING FACILITY PER DIEM			
1. Distinct Part Ancillary Cost (DPNF Sch 3)	\$ 0	\$ 0	\$ 0
2. Distinct Part Routine Cost (DPNF Sch 2)	\$ 42,605,673	\$ 42,555,472	\$ (50,201)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 42,605,673	\$ 42,555,472	\$ (50,201)
4. Total Distinct Part Patient Days (Adj)	69,621	69,621	0
5. Average DP Per Diem Cost (Line 3 ÷ Line 4)	\$ 611.97	\$ 611.24	\$ (0.73)
DPNF OVERPAYMENTS 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 Licensed Distinct Part Beds (C/R, W/S S-3)	192	192	0
10. Total Licensed Capacity (All levels) (Adj)	192	192	0
11. Total Medi-Cal DP Patient Days (Adj 3)	69,307	69,063	(244)
CAPITAL RELATED COST			
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
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses (Adj 5)	N/A	\$ 23,360,037	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 0	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 23,360,037	N/A

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

NPI:
1962556290

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED	AUDITED (Adj 4)	DIFFERENCE
0.00	Distinct Part	\$ 42,605,673	\$ 17,132,565	\$ (25,473,108)
1.00	New Capital Related Costs—Buildings and Fixtures		0	0
2.00	New Capital Related Costs—Movable Equipment	0	633,075	633,075
3.00	Other Capital Related Costs		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	584,687	584,687
5.02			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
5.02	Other Administrative and General	0	5,551,730	5,551,730
6.00	Maintenance and Repairs	0	3,189,818	3,189,818
7.00	Operation of Plant		0	0
8.00	Laundry and Linen Service	0	541,908	541,908
9.00	Housekeeping	0	2,707,323	2,707,323
10.00	Dietary	0	4,051,502	4,051,502
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	0	6,374,790	6,374,790
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library	0	380,546	380,546
17.00	Social Service	0	1,407,528	1,407,528
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 42,605,673	\$ 42,555,472	\$ (50,201)

(To DPNF Sch 1)

ALLOCATION OF INDIRECT EXPENSES
DISTINCT PART NURSING FACILITY

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

NPI:
1962556290

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS * (COL 2)
1.00	New Capital Related Costs—Buildings and Fixtures	\$ 0	\$ N/A
2.00	New Capital Related Costs—Movable Equipment	0	N/A
3.00	Other Capital Related Costs	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
5.02		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
5.02	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 & Library	0	0
17.00	Social Service	0	0
18.00	Other General Service (specify)	0	0
19.00	Nonphysician Anesthetists	0	0
20.00	Nursing School	0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)	0	0
22.00	Intern & Res. Other Program Costs (Approved)	0	0
23.00	Paramedical Ed. Program (specify)	0	0
23.01		0	0
23.02		0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 0	\$ 0

* These amounts include both Skilled Nursing Facility expenses, line 44 and Nursing Facility expenses, line 45.

(To DPNF SCH 1)

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	ALLOC COST 3.09	EMPLOYEE BENEFITS 4.00	ALLOC COST 5.01	ALLOC COST 5.02	ALLOC COST 5.03	ALLOC COST 5.04	ALLOC COST 5.05	ALLOC COST 5.06	ALLOC COST 5.07	ALLOC COST 5.08	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 5.02
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	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 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & 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
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	20,478	0
TOTAL	<u>0</u>	<u>4,607</u>	<u>1,073,401</u>	<u>0</u>	<u>70,350,308</u>	<u>4,523,334</u>						

Provider Name:
EDGEWOOD HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	MAINT & REPAIR 6.00	OPERATION OF PLANT 7.00	LAUNDRY & LINEN 8.00	HOUSEKEEP 9.00	DIETARY 10.00	CAFETERIA 11.00	MAINT OF PERSONNEL 12.00	NURSING ADMIN 13.00	CENTRAL SERVICE & SUPPLY 14.00	PHARMACY 15.00	MEDICAL RECORDS & LIBRARY 16.00	SOCIAL SERVICE 17.00
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	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 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & 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
193.01	0	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	0	0	0	0
	0											
TOTAL	<u>0</u>	<u>44,271</u>	<u>21,497</u>	<u>1,492,047</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>424,514</u>	<u>0</u>	<u>64,967</u>	<u>352,746</u>	<u>343,714</u>

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

TRIAL BALANCE EXPENSES	OTHER GEN SVC (SPECIFIC) 18.00	NONPHYSICIAN ANESTHETIST 19.00	NURSING SCHOOL 20.00	I & R SVC SAL & BENEFITS 21.00	I&R OTHER PROGRAM COSTS 22.00	PARAMEDICAL EDUCATION PROGRAM 23.00	ALLOC COST 23.01	ALLOC COST 23.02	SUBTOTAL 24.00	POST	TOTAL COST 26.00
										STEP-DOWN ADJUSTMENT 25.00	
105.00 Kidney Acquisition	0	0	0	0	0	0	0	0	0	0	0
106.00 Heart Acquisition	0	0	0	0	0	0	0	0	0	0	0
107.00 Liver Acquisition	0	0	0	0	0	0	0	0	0	0	0
108.00 Lung Acquisition	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 Other Organ Acquisition (specify)	0	0	0	0	0	0	0	0	0	0	0
113.00 Interest Expense	0	0	0	0	0	0	0	0	0	0	0
114.00 Utilization Review-SNF	0	0	0	0	0	0	0	0	0	0	0
115.00 Ambulatory Surgical Center (Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
116.00 Hospice	0	0	0	0	0	0	0	0	0	0	0
117.00 Other Special Purpose (specify)	0	0	0	0	0	0	0	0	0	0	0
190.00 Gift, Flower, Coffee Shop, & 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
193.01	0	0	0	0	0	0	0	0	0	0	0
193.02	0	0	0	0	0	0	0	0	0	0	0
193.03	0	0	0	0	0	0	0	0	0	0	0
194.00 Other Nonreimbursable Cost Center	0	0	0	0	0	0	0	0	20,478		20,478
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>70,350,308</u>	<u>0</u>	<u>70,350,308</u>

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

CAP REL BLDG & FIX (SQ FT)	CAP REL MOV EQUIP (SQ FT)	OTHER CAP REL (SQ FT)	STAT								
1.00	2.00	3.00	3.01	3.02	3.03	3.04	3.05	3.06	3.07	3.08	3.09

ANCILLARY COST CENTERS

- 50.00 Operating Room
- 51.00 Recovery Room
- 52.00 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (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 & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Transfusing
- 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 Other Ancillary (specify)
- 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 2,992 2,992
- 92.00 Observation Beds
- 93.00 Other Outpatient Services (Specify)
- 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
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchn. prgm.)
- 101.00 Home Health Agency

STATE OF CALIFORNIA

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

SCHEDULE 9.1

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	EMP BENE (GROSS SALARIES) 4.00	STAT 5.01	STAT 5.02	STAT 5.03	STAT 5.04	STAT 5.05	STAT 5.06	STAT 5.07	STAT 5.08	RECON- CILIATION	ADM & GEN (ACCUM COST) 5.02	MANT & REPAIRS 6.00	
105.00	Kidney Acquisition											0	
106.00	Heart Acquisition											0	
107.00	Liver Acquisition											0	
108.00	Lung Acquisition											0	
109.00	Pancreas Acquisition											0	
110.00	Intestinal Acquisition											0	
111.00	Islet Acquisition											0	
112.00	Other Organ Acquisition (specify)											0	
113.00	Interest Expense											0	
114.00	Utilization Review-SNF											0	
115.00	Ambulatory Surgical Center (Distinct Part)											0	
116.00	Hospice											0	
117.00	Other Special Purpose (specify)											0	
190.00	Gift, Flower, Coffee Shop, & Canteen											0	
191.00	Research											0	
192.00	Physicians' Private Offices											0	
193.00	Nonpaid Workers											0	
193.01												0	
193.02												0	
193.03												0	
194.00	Other Nonreimbursable Cost Center									(20,478)		0	
	TOTAL	15,788,765	1,865	0	0	0	0	0	0			19,566,937	40,872
	COST TO BE ALLOCATED	4,607	1,073,401	0	0	0	0	0	0			4,523,334	0
	UNIT COST MULTIPLIER - SCH 8	0.000292	575.550198	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000		0.231172	0.000000

STATE OF CALIFORNIA

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

SCHEDULE 9.2

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

	OPER PLANT (SQ FT) 7.00	LAUNDRY & LINEN (LB LNDRY) 8.00	HOUSE- KEEPING (SQ FT) 9.00	DIETARY (MEALS SERVED) 10.00	CAFETERIA (PAID FTE'S) 11.00	MANT OF PERSONNEL 12.00	NURSING ADMIN (NURSE HR) 13.00	CENT SERV & SUPPLY & SUPPLY CSTD REQUIS 14.00	PHARMACY (COST REQUIS) 15.00	MED REC (GROSS CHARGES) 16.00	SOC SERV (TIME SPENT) 17.00	OTHER SVC (TIME SPENT) 18.00
105.00 Kidney Acquisition												
106.00 Heart Acquisition												
107.00 Liver Acquisition												
108.00 Lung Acquisition												
109.00 Pancreas Acquisition												
110.00 Intestinal Acquisition												
111.00 Islet Acquisition												
112.00 Other Organ Acquisition (specify)												
113.00 Interest Expense												
114.00 Utilization Review-SNF												
115.00 Ambulatory Surgical Center (Distinct Part)												
116.00 Hospice												
117.00 Other Special Purpose (specify)												
190.00 Gift, Flower, Coffee Shop, & Canteen												
191.00 Research												
192.00 Physicians' Private Offices												
193.00 Nonpaid Workers												
193.01												
193.02												
193.03												
194.00 Other Nonreimbursable Cost Center												
TOTAL	32,000	132,663	27,743	97,874	0	0	6,869,900	0	812,712	24,075,932	15,419	0
COST TO BE ALLOCATED	44,271	21,497	1,492,047	0	0	0	424,514	0	64,967	352,746	343,714	0
UNIT COST MULTIPLIER - SCH 8	1.383470	0.162046	53.781036	0.000000	0.000000	0.000000	0.061793	0.000000	0.079938	0.014651	22.291604	0.000000

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
19.00	20.00	21.00	22.00	23.00	23.01	23.02

GENERAL SERVICE COST CENTERS

- 1.00 New Capital Related Costs—Buildings and Fi
- 2.00 New Capital Related Costs—Movable Equipm
- 3.00 Other Capital Related Costs
- 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
- 5.02
- 5.03
- 5.04
- 5.05
- 5.06
- 5.07
- 5.08
- 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 & Library
- 17.00 Social Service
- 18.00 Other General Service (specify)
- 19.00 Nonphysician Anesthetists
- 20.00 Nursing School
- 21.00 Intern & Res. Service-Salary & Fringes (Approved)
- 22.00 Intern & Res. Other Program Costs (Approved)
- 23.00 Paramedical Ed. Program (specify)
- 23.01
- 23.02

INPATIENT ROUTINE COST CENTERS

- 30.00 Adults and Pediatrics
- 31.00 Intensive Care Unit
- 32.00 Coronary Care Unit
- 33.00 Burn Intensive Care Unit
- 34.00 Surgical Intensive Care Unit
- 35.00 Other Special Care (specify)
- 40.00 Subprovider - IPF
- 41.00 Subprovider - IRF
- 42.00 Subprovider (specify)
- 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, 2012

NONPHY- SICIAN ANE	NURSING SCHOOL	I&R SVC&SAL	I&R OTHER PROG (ASG TIME)	PARAMEDICAL ED. PROG (ASG TIME)	STAT	STAT
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 Labor Room and Delivery Room
- 53.00 Anesthesiology
- 54.00 Radiology-Diagnostic
- 55.00 Radiology-Therapeutic
- 56.00 Radioisotope
- 57.00 Computed Tomography (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 & Packed Red Blood Cells
- 63.00 Blood Storing, Processing, & Transfusing
- 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 Other Ancillary (specify)
- 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
- 93.00 Other Outpatient Services (Specify)
- 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
- 98.00 Other Reimbursable (specify)
- 99.00 Outpatient Rehabilitation Provider (specify)
- 100.00 Intern-Resident Service (not appvd. tchn. prgm.)
- 101.00 Home Health Agency

TRIAL BALANCE OF EXPENSES

Provider Name:
EDGEMOOR HOSPITAL

Fiscal Period Ended:
JUNE 30, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	New Capital Related Costs—Buildings and Fixture	\$ 362,454	\$ 0	\$ 362,454
2.00	New Capital Related Costs—Movable Equipment		0	0
3.00	Other Capital Related Costs		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	4,607	0	4,607
5.01	Admitting	1,073,145	0	1,073,145
5.02			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
5.02	Other Administrative and General	4,326,029	0	4,326,029
6.00	Maintenance and Repairs		0	0
7.00	Operation of Plant		0	0
8.00	Laundry and Linen Service	17,461	0	17,461
9.00	Housekeeping	1,189,642	0	1,189,642
10.00	Dietary		0	0
11.00	Cafeteria		0	0
12.00	Maintenance of Personnel		0	0
13.00	Nursing Administration	306,458	0	306,458
14.00	Central Services and Supply		0	0
15.00	Pharmacy		0	0
16.00	Medical Records & Library		0	0
17.00	Social Service	279,146	0	279,146
18.00	Other General Service (specify)		0	0
19.00	Nonphysician Anesthetists		0	0
20.00	Nursing School		0	0
21.00	Intern & Res. Service-Salary & Fringes (Approved)		0	0
22.00	Intern & Res. Other Program Costs (Approved)		0	0
23.00	Paramedical Ed. Program (specify)		0	0
23.01			0	0
23.02			0	0
	INPATIENT ROUTINE COST CENTERS			
30.00	Adults and Pediatrics	11,036,524	0	11,036,524
31.00	Intensive Care Unit		0	0
32.00	Coronary Care Unit		0	0
33.00	Burn Intensive Care Unit		0	0
34.00	Surgical Intensive Care Unit		0	0
35.00	Other Special Care (specify)		0	0
40.00	Subprovider - IPF		0	0
41.00	Subprovider - IRF		0	0
42.00	Subprovider (specify)		0	0
43.00	Nursery		0	0
44.00	Skilled Nursing Facility	42,605,673	(50,203)	42,555,470
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, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
50.00	Operating Room	\$	\$ 0	\$ 0
51.00	Recovery Room		0	0
52.00	Labor Room and Delivery 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	Computed Tomography (CT) Scan		0	0
58.00	Magnetic Resonance Imaging (MRI)		0	0
59.00	Cardiac Catheterization		0	0
60.00	Laboratory	150,770	0	150,770
61.00	PBP Clinical Laboratory Services-Program Only		0	0
62.00	Whole Blood & Packed Red Blood Cells		0	0
63.00	Blood Storing, Processing, & Transfusing		0	0
64.00	Intravenous Therapy		0	0
65.00	Respiratory Therapy	27,760	0	27,760
66.00	Physical Therapy	693,848	0	693,848
67.00	Occupational Therapy	292,675	0	292,675
68.00	Speech Pathology	167,413	0	167,413
69.00	Electrocardiology		0	0
70.00	Electroencephalography		0	0
71.00	Medical Supplies Charged to Patients	183,364	0	183,364
72.00	Implantable Devices Charged to Patients		0	0
73.00	Drugs Charged to Patients	3,215,792	26,652	3,242,444
74.00	Renal Dialysis		0	0
75.00	ASC (Non-Distinct Part)		0	0
76.00	Other Ancillary (specify)		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	4,364,551	0	4,364,551
92.00	Observation Beds		0	0
93.00	Other Outpatient Services (Specify)		0	0
93.01			0	0
93.02			0	0
93.03			0	0
93.04			0	0
93.05			0	0
	SUBTOTAL	\$ 70,297,312	\$ (23,551)	\$ 70,273,761
	NONREIMBURSABLE COST CENTERS			
94.00	Home Program Dialysis		0	0
95.00	Ambulance Services	56,069	0	56,069
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, 2012

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
98.00	Other Reimbursable (specify)		0	0
99.00	Outpatient Rehabilitation Provider (specify)		0	0
100.00	Intern-Resident Service (not appvd. tchng. prgm.)		0	0
101.00	Home Health Agency		0	0
105.00	Kidney Acquisition		0	0
106.00	Heart Acquisition		0	0
107.00	Liver Acquisition		0	0
108.00	Lung Acquisition		0	0
109.00	Pancreas Acquisition		0	0
110.00	Intestinal Acquisition		0	0
111.00	Islet Acquisition		0	0
112.00	Other Organ Acquisition (specify)		0	0
113.00	Interest Expense		0	0
114.00	Utilization Review-SNF		0	0
115.00	Ambulatory Surgical Center (Distinct Part)		0	0
116.00	Hospice		0	0
117.00	Other Special Purpose (specify)		0	0
190.00	Gift, Flower, Coffee Shop, & Canteen		0	0
191.00	Research		0	0
192.00	Physicians' Private Offices		0	0
193.00	Nonpaid Workers		0	0
193.01			0	0
193.02			0	0
193.03			0	0
194.00	Other Nonreimbursable Cost Center	20,478	0	20,478
	SUBTOTAL	\$ 76,547	\$ 0	\$ 76,547
200	TOTAL	\$ 70,373,859	\$ (23,551)	\$ 70,350,308

(To Schedule 8)

Provider Name							Fiscal Period	NPI	Adjustments	
EDGEMOOR HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012	1962556290	5	
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>RECLASSIFICATION OF REPORTED COST</u>										
1	10A	A			44.00	7	Skilled Nursing Facility (DPNF)	\$42,605,673		\$42,579,021 *
	10A	A			73.00	7	Drugs Charged to Patients	3,215,792	(\$26,652)	3,242,444
							To include the reclassification of registry cost identified on provider working paper for Drugs Charged to Patients not included or Worksheet A-6. 42 CFR 413.20, 413.24, and 413.5C CMS Pub. 15-1, Sections 2203.2, 2300, and 2304			

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period			NPI		Adjustments	
EDGEMOOR HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012			1962556290		5	
Report References													
Cost Report													
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted	
<u>ADJUSTMENT TO REPORTED COSTS</u>													
2	10A	A			44.00	7	Skilled Nursing Facility (DPNF) To eliminate patient television costs not related to patient car 42 CFR 413.5, 413.9(c)(3), and 413.24 CMS Pub. 15-1, Sections 2106.1 and 2304			*	\$42,579,021	(\$23,551)	\$42,555,470

*Balance carried forward from prior/to subsequent adjustment

Provider Name							Fiscal Period		NPI		Adjustments
EDGEMOOR HOSPITAL							JULY 1, 2011 THROUGH JUNE 30, 2012		1962556290		5
Report References											
Cost Report											
Adj. No.	Audit Report	Work Sheet	Part	Title	Line	Col.	Explanation of Audit Adjustments		As Reported	Increase (Decrease)	As Adjusted
<u>ADJUSTMENT TO REPORTED MEDI-CAL SETTLEMENT DATA—DPNF</u>											
3	DPNF 1	D-1	I	XIX	9.00	1	Medi-Cal Days—Skilled Nursing Facility (DPNF) To adjust Medi-Cal patient days to agree with the following Fiscal Intermediary payment data Service Period: July 1, 2011 through June 30, 201 ⁴ Payment Period: July 1, 2011 through June 30, 201 ⁴ Reports Dated: January 07, 201 ⁴ 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304		69,307	(244)	69,063

Provider Name			Fiscal Period				NPI		Adjustments	
EDGEMOOR HOSPITAL			JULY 1, 2011 THROUGH JUNE 30, 2012				1962556290		5	
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>ADJUSTMENTS TO OTHER MATTERS</u>										
4	DPNF 2	B	I		44.00	26	Skilled Nursing Facility (DPNF) (Total Cost)	\$42,605,673	(\$25,473,108)	\$17,132,565
	DPNF 2	N/A					New Capital Related Costs—Movable Equipment	0	633,075	633,075
	DPNF 2	N/A					Admitting	0	584,687	584,687
	DPNF 2	N/A					Other Administrative and General	0	5,551,730	5,551,730
	DPNF 2	N/A					Maintenance and Repairs	0	3,189,818	3,189,818
	DPNF 2	N/A					Laundry and Linen Service	0	541,908	541,908
	DPNF 2	N/A					Housekeeping	0	2,707,323	2,707,323
	DPNF 2	N/A					Dietary	0	4,051,502	4,051,502
	DPNF 2	N/A					Nursing Administration	0	6,374,790	6,374,790
	DPNF 2	N/A					Medical Records and Library	0	380,546	380,546
	DPNF 2	N/A					Social Service	0	1,407,528	1,407,528
							To incorporate the cost components that make up the cost of the distinct part nursing facility. The provider's records group general service to Line 44. This adjustment properly reflects direct and indirect expense. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.8, and 2304 CCR, Title 22, Sections 51511(a)(3) and 51536			
5	DPNF 1	N/A					Skilled Nursing Facility (DPNF) (Salaries and Benefits)	\$0	\$23,360,037	\$23,360,037
							To identify the salary and benefit direct cost components that make up the cost of the distinct part nursing facility. The provider's records are sufficient to componentize the cost. Title 22, CCR, Section 51511			