

**REPORT ON THE
COST REPORT REVIEW**

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

**FISCAL PERIOD ENDED
JUNE 30, 2010**

**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

December 15, 2011

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

EDGEMOOR GERIATRIC HOSPITAL
NATIONAL PROVIDER IDENTIFIER (NPI) 1962556290
FISCAL PERIOD ENDED JUNE 30, 2010

We have examined the San Diego County Psychiatric Hospital Medi-Cal Cost Report, which includes cost data for its Distinct Part Nursing Facility, Edgemoor Geriatric 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 represents a proper determination of allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

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

Walter Hekimian
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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
Office of Administrative Hearing 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 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

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

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

Original Signed by

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

Certified

SUMMARY OF FINDINGS

Provider Name:
EDGEWOOD GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

		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		\$ 707.41
	Net Change		\$ (6.75)
	Audited Cost Per Day		\$ 700.66
	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:
EDGEWOOD GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 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)		\$ 0	

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

Provider Name:
EDGE MOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

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)	\$ 44,859,485	\$ 44,783,315	\$ (76,170)
3. Total Distinct Part Facility Cost (Lines 1 & 2)	\$ 44,859,485	\$ 44,783,315	\$ (76,170)
4. Total Distinct Part Patient Days (Adj. 4)	63,414	63,916	502
5. Average DP Per Diem Cost (Line 3 / Line 4)	\$ 707.41	\$ 700.66	\$ (6.75)
DPNF OVERPAYMENT AND OVERBILLINGS			
6. Medi-Cal Overpayments (Adj)	\$ 0	\$ 0	\$ 0
7. Medi-Cal Credit Balances (Adj)	\$ 0	\$ 0	\$ 0
8. MEDI-CAL SETTLEMENT Due Provider (State)	\$ 0	\$ 0	\$ 0
	(To Summary of Findings)		
GENERAL INFORMATION			
9. Total Available Distinct Part Beds (C/R, W/S S-3) *	192	192	0
10. Total Licensed Capacity (All levels) (Adj)	192	192	0
11. Total Medi-Cal DP Patient Days (Adj)	62,845	62,845	0
CAPITAL RELATED COST			
12. Direct Capital Related Cost	N/A	\$ 9,604,132	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	\$ 9,604,132	N/A
TOTAL SALARY & BENEFITS			
15. Direct Salary & Benefits Expenses (Adj 6)	N/A	\$ 13,779,807	N/A
16. Allocated Salary & Benefits (DPNF Sch 5)	N/A	\$ 7,683,423	N/A
17. Total Salary & Benefits Expenses (Lines 15 & 16)	N/A	\$ 21,463,230	N/A

* Available beds were reduced from 322 beds to 192 beds with the opening of the new facility.

SUMMARY OF DISTINCT PART FACILITY EXPENSES

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

NPI:
1962556290

COL.	COST CENTER DIRECT AND ALLOCATED EXPENSE	REPORTED *	AUDITED **	DIFFERENCE
0.00	Distinct Part	\$ 44,859,485	\$ 16,448,820	\$ (28,410,665)
1.00	Old Cap Rel Costs-Bldg & Fixtures		0	0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	0	8,861,778	8,861,778
4.00	New Cap Rel Costs-Movable Equipment	0	742,354	742,354
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	0	0	0
0.00			0	0
0.00			0	0
0.00			0	0
6.01	Admitting	0	0	0
0.00			0	0
0.00			0	0
0.00			0	0
0.00			0	0
6.02	Other Administrative and General	0	4,262,182	4,262,182
7.00	Maintenance and Repairs	0	0	0
8.00	Operation of Plant	0	1,714,126	1,714,126
9.00	Laundry and Linen Service	0	505,977	505,977
10.00	Housekeeping	0	1,967,296	1,967,296
11.00	Dietary	0	3,015,584	3,015,584
12.00	Cafeteria	0	0	0
13.00	Maintenance of Personnel	0	0	0
14.00	Nursing Administration	0	6,551,838	6,551,838
15.00	Central Services & Supply	0	0	0
16.00	Pharmacy	0	0	0
17.00	Medical Records and Library	0	186,014	186,014
18.00	Social Service	0	527,346	527,346
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School	0	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0	0
23.00	Intern & Res Other Program	0	0	0
24.00	Paramedical Ed Program	0	0	0
101.00	TOTAL DIRECT AND ALLOCATED EXPENSES	\$ 44,859,485	\$ 44,783,315	\$ (76,170)

(To DPNF Sch 1)

* From Worksheet B, Part I, Line 34, Column 27.

** Audited Cost From Adjs 5 and 6

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

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

NPI:
1962556290

COL.	COST CENTER	AUDITED CAP RELATED * (COL 1)	AUDITED SAL & EMP BENEFITS ** (COL 2)
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$ 8,861,778	\$ N/A
2.00	Old Cap Rel Costs-Movable Equipment	742,354	N/A
3.00	New Cap Rel Costs-Bldg & Fixtures	0	N/A
4.00	New Cap Rel Costs-Movable Equipment	0	N/A
4.01		0	N/A
4.02		0	N/A
4.03		0	N/A
4.04		0	N/A
4.05		0	N/A
4.06		0	N/A
4.07		0	N/A
4.08		0	N/A
5.00	Employee Benefits	0	0
0.00		0	0
0.00		0	0
0.00		0	0
6.01	Admitting	0	0
0.00		0	0
0.00		0	0
0.00		0	0
0.00		0	0
6.02	Other Administrative and General	0	1,471,359
7.00	Maintenance and Repairs	0	0
8.00	Operation of Plant	0	5,661
9.00	Laundry and Linen Service	0	
10.00	Housekeeping	0	1,522,017
11.00	Dietary	0	1,803,801
12.00	Cafeteria	0	0
13.00	Maintenance of Personnel	0	0
14.00	Nursing Administration	0	2,300,151
15.00	Central Services & Supply	0	0
16.00	Pharmacy	0	0
17.00	Medical Records and Library	0	210,719
18.00	Social Service	0	369,715
19.00		0	0
19.02		0	0
19.03		0	0
20.00		0	0
21.00	Nursing School	0	0
22.00	Intern & Res Service-Salary & Fringes	0	0
23.00	Intern & Res Other Program	0	0
24.00	Paramedical Ed Program	0	0
101	TOTAL ALLOCATED INDIRECT EXPENSES	\$ 9,604,132	\$ 7,683,423

* Capital cost for Skilled Nursing Facility - Adj 5

(To DPNF SCH 1)

** Direct and Indirect Salaries for Skilled Nursing Facility - Adj 6

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	ALLOC COST 4.08	EMPLOYEE BENEFITS 5.00	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 6.01	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ALLOC COST 0.00	ACCUMULATE COST	ADMINIS-TRATIVE & GENERAL 6.02
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	170,123	33,773
44.01 Pathological 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 and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	99,847	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	470,077	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	258,075	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	184,362	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	72,031	14,300
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	0	4,696,317	932,318
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
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	370	0	0	0	0	0	0	0	0	4,005,395	795,156
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Services	0	0	0	0	0	0	0	0	0	0	28,670	5,692
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 CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	0	7	0	0	0	0	0	0	0	0	120,981	24,017
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	<u>0</u>	<u>1,489</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,000,463</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,959,664</u>	<u>4,297,870</u>

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

TRIAL BALANCE EXPENSES	MAINT & REPAIRS 7.00	OPER PLANT 8.00	LAUNDRY & LINEN 9.00	HOUSEKEEP 10.00	DIETARY 11.00	CAFE 12.00	MAINT OF PERSONNEL 13.00	NURSING ADMIN 14.00	CENTRAL SERVICE & SUPPLY 15.00	PHARMACY 16.00	MEDICAL RECORDS & LIBRARY 17.00	SOCIAL SERVICE 18.00
ANCILLARY COST CENTERS												
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	0	0	1,630	0
44.01 Pathological 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 and Processing	0	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
50.00 Physical Therapy	0	0	0	0	0	0	0	0	0	0	0	0
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	0	0	0	0
52.00 Speech Pathology	0	0	0	0	0	0	0	0	0	0	0	0
53.00 Electrocardiology	0	0	0	0	0	0	0	0	0	0	0	0
54.00 Electroencephalography	0	0	0	0	0	0	0	0	0	0	0	0
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	0	0	1,088	0
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	0	151,942	19,119	0
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0	0
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	3,186	0	137,974	0	0	0	123,295	0	0	87,882	0
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Services	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 CENTE												
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	0	0	0	0	0	0	0	0	0	0	0	0
99.00 Nonpaid Workers	0	0	0	0	0	0	0	0	0	0	0	0
99.01	0	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	0	0	0	0
100.01	0	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	34,073	32,490	1,279,347	0	0	0	614,775	0	151,942	305,611	644,620

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 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	
ANCILLARY COST CENTERS											
37.00 Operating Room	0	0	0	0	0	0	0	0	0	0	0
38.00 Recovery Room	0	0	0	0	0	0	0	0	0	0	0
39.00 Delivery Room and Labor Room	0	0	0	0	0	0	0	0	0	0	0
40.00 Anesthesiology	0	0	0	0	0	0	0	0	0	0	0
41.00 Radiology - Diagnostic	0	0	0	0	0	0	0	0	0	0	0
41.01	0	0	0	0	0	0	0	0	0	0	0
41.02	0	0	0	0	0	0	0	0	0	0	0
42.00 Radiology - Therapeutic	0	0	0	0	0	0	0	0	0	0	0
43.00 Radioisotope	0	0	0	0	0	0	0	0	0	0	0
44.00 Laboratory	0	0	0	0	0	0	0	0	205,526	0	205,526
44.01 Pathological Lab	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
47.00 Blood Storing and Processing	0	0	0	0	0	0	0	0	0	0	0
48.00 Intravenous Therapy	0	0	0	0	0	0	0	0	0	0	0
49.00 Respiratory Therapy	0	0	0	0	0	0	0	0	99,847	0	99,847
50.00 Physical Therapy	0	0	0	0	0	0	0	0	470,077	0	470,077
51.00 Occupational Therapy	0	0	0	0	0	0	0	0	258,075	0	258,075
52.00 Speech Pathology	0	0	0	0	0	0	0	0	184,362	0	184,362
53.00 Electrocardiology	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
55.00 Medical Supplies Charged to Patients	0	0	0	0	0	0	0	0	87,418	0	87,418
56.00 Drugs Charged to Patients	0	0	0	0	0	0	0	0	5,799,696	0	5,799,696
57.00 Renal Dialysis	0	0	0	0	0	0	0	0	0	0	0
58.00 ASC (Non-Distinct Part)	0	0	0	0	0	0	0	0	0	0	0
59.00	0	0	0	0	0	0	0	0	0	0	0
59.01	0	0	0	0	0	0	0	0	0	0	0
59.02	0	0	0	0	0	0	0	0	0	0	0
59.03	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
60.01 Other Clinic Services	0	0	0	0	0	0	0	0	0	0	0
61.00 Emergency	0	0	0	0	0	0	0	0	5,152,888	0	5,152,888
62.00 Observation Beds	0	0	0	0	0	0	0	0	0	0	0
65.00 Ambulance Services	0	0	0	0	0	0	0	0	34,362	0	34,362
82.00	0	0	0	0	0	0	0	0	0	0	0
83.00	0	0	0	0	0	0	0	0	0	0	0
84.00	0	0	0	0	0	0	0	0	0	0	0
85.00	0	0	0	0	0	0	0	0	0	0	0
86.00	0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE COST CENTER:											
96.00 Gift, Flower, Coffee Shop & Canteen	0	0	0	0	0	0	0	0	0	0	0
97.00 Research	0	0	0	0	0	0	0	0	0	0	0
98.00 Physicians' Private Office	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
99.01	0	0	0	0	0	0	0	0	0	0	0
99.02	0	0	0	0	0	0	0	0	0	0	0
99.03	0	0	0	0	0	0	0	0	0	0	0
99.04	0	0	0	0	0	0	0	0	0	0	0
99.05	0	0	0	0	0	0	0	0	0	0	0
100.00 Other Nonreimbursable Cost Centers	0	0	0	0	0	0	0	0	144,999	0	144,999
100.01	0	0	0	0	0	0	0	0	0	0	0
100.02	0	0	0	0	0	0	0	0	0	0	0
100.03	0	0	0	0	0	0	0	0	0	0	0
100.04	0	0	0	0	0	0	0	0	0	0	0
TOTAL	0	0	0	0	0	0	0	0	71,741,286	0	71,741,286

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

	EMP BENE (GROSS SALARIES) 5.00	STAT	STAT	STAT	ADMITTING (NUMBER OF ADMITS) 6.01	STAT	STAT	STAT	STAT	STAT	OTHER ADM & GEN (ACCUM COST) 6.02	MAINT & REPAIRS (SQ FT) 7.00
ANCILLARY COST CENTERS												
37.00	Operating Room											0
38.00	Recovery Room											0
39.00	Delivery Room and Labor Room											0
40.00	Anesthesiology											0
41.00	Radiology - Diagnostic											0
41.01												0
41.02												0
42.00	Radiology - Therapeutic											0
43.00	Radioisotope											0
44.00	Laboratory										170,123	0
44.01	Pathological Lab											0
46.00	Whole Blood											0
47.00	Blood Storing and Processing											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										72,031	0
56.00	Drugs Charged to Patients										4,696,317	0
57.00	Renal Dialysis											0
58.00	ASC (Non-Distinct Part)											0
59.00												0
59.01												0
59.02												0
59.03												0
60.00	Clinic											0
60.01	Other Clinic Services											0
61.00	Emergency	4,224,672									4,005,395	2,992
62.00	Observation Beds											0
65.00	Ambulance Services										28,670	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 & Canteen											0
97.00	Research											0
98.00	Physicians' Private Office											0
99.00	Nonpaid Workers											0
99.01												0
99.02												0
99.03												0
99.04												0
99.05												0
100.00	Other Nonreimbursable Cost Centers	84,737									120,981	0
100.01												0
100.02												0
100.03												0
100.04												0
TOTAL	17,009,774	0	0	0	1,846	0	0	0	0	0	21,649,433	40,872
COST TO BE ALLOCATED	1,489	0	0	0	1,000,463	0	0	0	0	0	4,297,870	0
UNIT COST MULTIPLIER - SCH 8	0.000088	0.000000	0.000000	0.000000	541.962356	0.000000	0.000000	0.000000	0.000000	0.000000	0.198521	0.000000

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (GROSS SAL)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (PATIENT DAYS)	STAT
8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 0.00
- 0.00
- 0.00
- 6.01 Admitting
- 0.00
- 0.00
- 0.00
- 0.00
- 6.02 Other Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults & Pediatrics (Gen Routine) 17,024 15,780 17,024 88,590 7,741,779 15,847,706 17,443
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 33.01
- 34.00 Skilled Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

	OPER PLANT (SQ FT)	LAUNDRY & LINEN (LB LNDRY)	HOUSE-KEEPING (SQ FT)	DIETARY (MEALS SERVED)	CAFETERIA	MAINT OF PERSONNEL (# HOUSED)	NURSING ADMIN (GROSS SAL)	CENT SERV & SUPPLY (CST REQ)	PHARMACY (COSTS REQUIS)	MED REC (GROSS CHARGES)	SOC SERV (PATIENT DAYS)	STAT
	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00
ANCILLARY COST CENTERS												
37.00	Operating Room											
38.00	Recovery Room											
39.00	Delivery Room and Labor Room											
40.00	Anesthesiology											
41.00	Radiology - Diagnostic											
41.01												
41.02												
42.00	Radiology - Therapeutic											
43.00	Radioisotope											
44.00	Laboratory									131,864		
44.01	Pathological Lab											
46.00	Whole Blood											
47.00	Blood Storing and Processing											
48.00	Intravenous Therapy											
49.00	Respiratory Therapy											
50.00	Physical Therapy											
51.00	Occupational Therapy											
52.00	Speech Pathology											
53.00	Electrocardiology											
54.00	Electroencephalography											
55.00	Medical Supplies Charged to Patients							100		87,992		
56.00	Drugs Charged to Patients								100	1,546,707		
57.00	Renal Dialysis											
58.00	ASC (Non-Distinct Part)											
59.00												
59.01												
59.02												
59.03												
60.00	Clinic											
60.01	Other Clinic Services											
61.00	Emergency	2,992		2,992			2,017,872			7,109,690		
62.00	Observation Beds											
65.00	Ambulance Services											
82.00												
83.00												
84.00												
85.00												
86.00												
NONREIMBURSABLE COST CENTERS												
96.00	Gift, Flower, Coffee Shop & Canteen											
97.00	Research											
98.00	Physicians' Private Office											
99.00	Nonpaid Workers											
99.01												
99.02												
99.03												
99.04												
99.05												
100.00	Other Nonreimbursable Cost Centers											
100.01												
100.02												
100.03												
100.04												
TOTAL	32,000	15,780	27,743	88,590	0	0	10,061,502	100	100	24,723,959	17,443	0
COST TO BE ALLOCATED	34,073	32,490	1,279,347	0	0	0	614,775	0	151,942	305,611	644,620	0
UNIT COST MULTIPLIER - SCH 8	1.064782	2.058904	46.114225	0.000000	0.000000	0.000000	0.061102	0.000000	1519.415903	0.012361	36.955822	0.000000

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

STAT	STAT	NONPHY ANESTH (ASG TIME)	NURSE SCHOOL (ASG TIME)	I&R-SAL & FRINGES (ASG TIME)	I&R-PRG COST (ASG TIME)	PARAMED EDUCAT (ASG TIME)
19.02	19.03	20.00	21.00	22.00	23.00	24.00

GENERAL SERVICE COST CENTERS

- 1.00 Old Cap Rel Costs-Bldg & Fixtures
- 2.00 Old Cap Rel Costs-Movable Equipment
- 3.00 New Cap Rel Costs-Bldg & Fixtures
- 4.00 New Cap Rel Costs-Movable Equipment
- 4.01
- 4.02
- 4.03
- 4.04
- 4.05
- 4.06
- 4.07
- 4.08
- 5.00 Employee Benefits
- 0.00
- 0.00
- 0.00
- 6.01 Admitting
- 0.00
- 0.00
- 0.00
- 0.00
- 6.02 Other Administrative and General
- 7.00 Maintenance and Repairs
- 8.00 Operation of Plant
- 9.00 Laundry and Linen Service
- 10.00 Housekeeping
- 11.00 Dietary
- 12.00 Cafeteria
- 13.00 Maintenance of Personnel
- 14.00 Nursing Administration
- 15.00 Central Services & Supply
- 16.00 Pharmacy
- 17.00 Medical Records and Library
- 18.00 Social Service
- 19.00
- 19.02
- 19.03
- 20.00
- 21.00 Nursing School
- 22.00 Intern & Res Service-Salary & Fringes
- 23.00 Intern & Res Other Program
- 24.00 Paramedical Ed Program

INPATIENT ROUTINE COST CENTERS

- 25.00 Adults & Pediatrics (Gen Routine)
- 26.00 Intensive Care Unit
- 27.00 Coronary Care Unit
- 28.00 Neonatal Intensive Care Unit
- 29.00 Surgical Intensive Care
- 30.00 Subprovider I
- 31.00 Subprovider II
- 32.00
- 33.00 Nursery
- 33.01
- 34.00 Skilled Nursing Facility
- 36.00 Adult Subacute Care Unit
- 36.01 Subacute Care Unit II
- 36.02 Transitional Care Unit

TRIAL BALANCE OF EXPENSES

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	GENERAL SERVICE COST CENTERS			
1.00	Old Cap Rel Costs-Bldg & Fixtures	\$	\$ 0	\$ 0
2.00	Old Cap Rel Costs-Movable Equipment		0	0
3.00	New Cap Rel Costs-Bldg & Fixtures	286,561	0	286,561
4.00	New Cap Rel Costs-Movable Equipment		0	0
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	1,489	0	1,489
			0	0
			0	0
			0	0
6.01	Admitting	1,000,386	0	1,000,386
			0	0
			0	0
			0	0
6.02	Other Administrative and General	4,142,121	0	4,142,121
7.00	Maintenance and Repairs		0	0
8.00	Operation of Plant		0	0
9.00	Laundry and Linen Service	27,108	0	27,108
10.00	Housekeeping	1,049,951	0	1,049,951
11.00	Dietary		0	0
12.00	Cafeteria		0	0
13.00	Maintenance of Personnel		0	0
14.00	Nursing Administration	479,613	0	479,613
15.00	Central Services & Supply		0	0
16.00	Pharmacy	80,800	0	80,800
17.00	Medical Records and Library	5,024	0	5,024
18.00	Social Service	522,715	0	522,715
19.00			0	0
19.02			0	0
19.03			0	0
20.00			0	0
21.00	Nursing School		0	0
22.00	Intern & Res Service-Salary & Fringes		0	0
23.00	Intern & Res Other Program		0	0
24.00	Paramedical Ed Program		0	0
	INPATIENT ROUTINE COST CENTERS			
25.00	Adults & Pediatrics (Gen Routine)	9,267,982	0	9,267,982
26.00	Intensive Care Unit		0	0
27.00	Coronary Care Unit		0	0
28.00	Neonatal Intensive Care Unit		0	0
29.00	Surgical Intensive Care		0	0
30.00	Subprovider I		0	0
31.00	Subprovider II		0	0
32.00			0	0
33.00	Nursery		0	0
			0	0
34.00	Skilled Nursing Facility	44,859,485	(77,863)	44,781,622
36.00	Adult Subacute Care Unit		0	0
36.01	Subacute Care Unit II		0	0
36.02	Transitional Care Unit		0	0

TRIAL BALANCE OF EXPENSES

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Fiscal Period Ended:
JUNE 30, 2010

		REPORTED	ADJUSTMENTS (From Sch 10A)	AUDITED
	ANCILLARY COST CENTERS			
37.00	Operating Room	\$	\$ 0	\$ 0
38.00	Recovery Room		0	0
39.00	Delivery Room and Labor Room		0	0
40.00	Anesthesiology		0	0
41.00	Radiology - Diagnostic		0	0
41.01			0	0
41.02			0	0
42.00	Radiology - Therapeutic		0	0
43.00	Radioisotope		0	0
44.00	Laboratory	170,123	0	170,123
44.01	Pathological Lab		0	0
46.00	Whole Blood		0	0
47.00	Blood Storing and Processing		0	0
48.00	Intravenous Therapy		0	0
49.00	Respiratory Therapy	99,847	0	99,847
50.00	Physical Therapy	457,378	12,699	470,077
51.00	Occupational Therapy	257,638	437	258,075
52.00	Speech Pathology	184,362	0	184,362
53.00	Electrocardiology		0	0
54.00	Electroencephalography		0	0
55.00	Medical Supplies Charged to Patients	72,031	0	72,031
56.00	Drugs Charged to Patients	4,684,357	11,960	4,696,317
57.00	Renal Dialysis		0	0
58.00	ASC (Non-Distinct Part)		0	0
59.00			0	0
59.01			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	3,995,438	0	3,995,438
62.00	Observation Beds		0	0
65.00	Ambulance Services	0	28,670	28,670
82.00			0	0
83.00			0	0
84.00			0	0
85.00			0	0
86.00			0	0
	SUBTOTAL	\$ 71,644,409	\$ (24,097)	\$ 71,620,312
	NONREIMBURSABLE COST CENTERS			
96.00	Gift, Flower, Coffee Shop & Canteen		0	0
97.00	Research		0	0
98.00	Physicians' Private Office		0	0
99.00	Nonpaid Workers		0	0
99.01			0	0
99.02			0	0
99.03			0	0
99.04			0	0
99.05			0	0
100.00	Other Nonreimbursable Cost Centers	120,974	0	120,974
100.01			0	0
100.02			0	0
100.03			0	0
100.04			0	0
100.99	SUBTOTAL	\$ 120,974	\$ 0	\$ 120,974
101	TOTAL	\$ 71,765,383	\$ (24,097)	\$ 71,741,286

(To Schedule 8)

Provider Name:
EDGEMOOR GERIATRIC HOSPITAL

Page 1
Fiscal Period Ended:
JUNE 30, 2010

	TOTAL ADJ (Page 1 & 2)	AUDIT ADJ 1	AUDIT ADJ 2	AUDIT ADJ 3	AUDIT ADJ							
ANCILLARY COST CENTERS												
37.00 Operating Room	0											
38.00 Recovery Room	0											
39.00 Delivery Room and Labor Room	0											
40.00 Anesthesiology	0											
41.00 Radiology - Diagnostic	0											
41.01	0											
41.02	0											
42.00 Radiology - Therapeutic	0											
43.00 Radioisotope	0											
44.00 Laboratory	0											
44.01 Pathological Lab	0											
46.00 Whole Blood	0											
47.00 Blood Storing and Processing	0											
48.00 Intravenous Therapy	0											
49.00 Respiratory Therapy	0											
50.00 Physical Therapy	12,699		12,699									
51.00 Occupational Therapy	437		437									
52.00 Speech Pathology	0											
53.00 Electrocardiology	0											
54.00 Electroencephalography	0											
55.00 Medical Supplies Charged to Patients	0											
56.00 Drugs Charged to Patients	11,960	7,399	4,561									
57.00 Renal Dialysis	0											
58.00 ASC (Non-Distinct Part)	0											
59.00	0											
59.01	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											
65.00 Ambulance Services	28,670		28,670									
82.00	0											
83.00	0											
84.00	0											
85.00	0											
86.00	0											
NONREIMBURSABLE COST CENTERS												
96.00 Gift, Flower, Coffee Shop & Canteen	0											
97.00 Research	0											
98.00 Physicians' Private Office	0											
99.00 Nonpaid Workers	0											
99.01	0											
99.02	0											
99.03	0											
99.04	0											
99.05	0											
100.00 Other Nonreimbursable Cost Centers	0											
100.01	0											
100.02	0											
100.03	0											
100.04	0											
101.00 TOTAL	<u>(\$24,097)</u>	<u>0</u>	<u>(294)</u>	<u>(23,803)</u>	<u>0</u>							

(To Sch 10)

Provider Name							Fiscal Period			NPI		Adjustments
EDGEMOOR GERIATRIC HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1962556290		6
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			34.00	7	Skilled Nursing Facility (DPNF)	\$44,859,485	(\$7,399)	\$44,852,086	*	
	10A	A			56.00	7	Drugs Charged to Patients	4,684,357	7,399	4,691,756	*	
							To include the reclassification of registry cost identified on provider's working paper for Drugs Charged to Patients but not included on Worksheet A-6. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2203.2, 2300, and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
EDGEMOOR GERIATRIC HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1962556290		6
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>ADJUSTMENTS TO REPORTED COSTS</u>												
2	10A	A			50.00	7	Physical Therapy		\$457,378	\$12,699	\$470,077	
	10A	A			51.00	7	Occupational Therapy		257,638	437	258,075	
	10A	A			56.00	7	Drugs Charged to Patients	*	4,691,756	4,561	4,696,317	
	10A	A			65.00	7	Ambulance Services		0	28,670	28,670	
	10A	A			34.00	7	Skilled Nursing Facility (DPNF)	*	44,852,086	(46,661)	44,805,425 *	
							To adjust ancillary cost included in DPNF by including them on the proper line for determination of the DPNF routine rate. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2203.2, 2300, and 2304					
3	10A	A			34.00	7	Skilled Nursing Facility (DPNF)	*	\$44,805,425	(\$23,803)	\$44,781,622	
							To eliminate patient television costs not related to patient care. 42 CFR 413.5, 413.9(c)(3), and 413.24 CMS Pub. 15-1, Sections 2106.1 and 2304					

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period			NPI		Adjustments
EDGEMOOR GERIATRIC HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1962556290		6
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 REPORTED PATIENT DAYS</u>												
4	DPNF 1	D-1	I	XIX	1.00,4.00	1	Inpatient Days—Skilled Nursing Facility (DPNF) To adjust total patient days to agree with provider's supporting records. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304	63,414	502	63,916		

Provider Name							Fiscal Period			NPI		Adjustments
EDGEMOOR GERIATRIC HOSPITAL							JULY 1, 2009 THROUGH JUNE 30, 2010			1962556290		6
Report References												
Adj. No.	Audit Report	Cost Report					Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
		Work Sheet	Part	Title	Line	Col.						
ADJUSTMENTS TO OTHER MATTERS												
5	DPNF 2	B			34.00	27	Skilled Nursing Facility (DPNF) (Total Cost)	\$44,859,485	(\$28,410,665)	\$16,448,820		
	DPNF 2, 5	N/A					New Capital Related Costs-Buildings & Fixtures	0	8,861,778	8,861,778		
	DPNF 2, 5	N/A					New Capital Related Costs-Movable Equipment	0	742,354	742,354		
	DPNF 2	N/A					Other Administrative and General	0	4,262,182	4,262,182		
	DPNF 2	N/A					Operation of Plant	0	1,714,126	1,714,126		
	DPNF 2	N/A					Laundry and Linen	0	505,977	505,977		
	DPNF 2	N/A					Housekeeping	0	1,967,296	1,967,296		
	DPNF 2	N/A					Dietary	0	3,015,584	3,015,584		
	DPNF 2	N/A					Nursing Administration	0	6,551,838	6,551,838		
	DPNF 2	N/A					Medical Records	0	186,014	186,014		
	DPNF 2	N/A					Social Services	0	527,346	527,346		
							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 34. 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					
6	DPNF 1	N/A					Skilled Nursing Facility (DPNF) (Salaries and Benefits)	\$0	\$13,779,807	\$13,779,807		
	DPNF 5	N/A					Other Administrative and General	0	1,471,359	1,471,359		
	DPNF 5	N/A					Operation of Plant	0	5,661	5,661		
	DPNF 5	N/A					Housekeeping	0	1,522,017	1,522,017		
	DPNF 5	N/A					Dietary	0	1,803,801	1,803,801		
	DPNF 5	N/A					Nursing Administration	0	2,300,151	2,300,151		
	DPNF 5	N/A					Medical Records	0	210,719	210,719		
	DPNF 5	N/A					Social Services	0	369,715	369,715		
							To identify the salary and benefit components that make up the cost of the distinct part nursing facility. The provider's records are sufficient to separate the cost. 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					