

**REPORT
ON THE
RATE SETTING AUDIT**

**PILGRIM PLACE HEALTH SERVICES CENTER
CLAREMONT, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1114076601**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

**Audits Section—Rancho Cucamonga
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Julio M. Cueto
Audit Supervisor: Bina Matani
Auditor: Mandy Ho**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 27, 2013

Bernard M. Valek
Chief Financial Officer
Pilgrim Place Health Services Center
625 Mayflower Road
Claremont, CA 91711

PILGRIM PLACE HEALTH SERVICES CENTER
NATIONAL PROVIDER IDENTIFIER (NPI) 1114076601
FISCAL PERIOD ENDED DECEMBER 31, 2011

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

In our opinion, the data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Audited Facility Cost per Patient Day and supporting schedules
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Fee-For-Service Rate 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.

Bernard M. Valek
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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—Rancho Cucamonga at (909) 481-3420.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

Certified

cc: William Azevedo
Chief Operating Officer
Accurate Business Results
4541 East Anaheim Street
Long Beach, CA 90804

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1114076601

OSHPD Facility No.:

206190617

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SKILLED NURSING CARE				
1	Cost of Direct Care - Labor (Sch. 2, Ln. 105)	\$ N/A	\$ 2,298,022	\$ 119.55
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 734,384	\$ 38.20
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 687,012	\$ 35.74
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,647,280	\$ 85.69
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 13,428	\$ 0.70
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 16,851	\$ 0.88
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 28,501	\$ 1.48
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 1,152,789	\$ 59.97
11	Cost of Routine Service/Audited Total Costs	\$ 6,459,808	\$ 6,578,268	\$ 342.21
12	Total Patient Days (Adj)	19,223	19,223	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 336.05	\$ 342.21	
14	Overpayments (Adj)	\$	\$ 0	
15	Medi-Cal Days (Adj 3)	6,681	6,529	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
18	Total Patient Days (Adj)		0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$	\$ 0	
MENTALLY DISORDERED CARE				
21	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
22	Total Patient Days (Adj)		0	
23	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
24	Overpayments (Adj)	\$	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
25	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
26	Total Patient Days (Adj)		0	
27	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
28	Overpayments (Adj)	\$	\$ 0	
SUBACUTE CARE				
29	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
30	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
31	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
33	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
34	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
35	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
36	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
37	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
38	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
39	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
40	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
41	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
42	Amount Due Provider (State) (Subacute Care Sch. 1, Ln. 40)	\$ 0	\$ 0	

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility No.:
206190617

Line No.	PROGRAM DESCRIPTION	AS REPORTED	AS AUDITED	AUDITED COST PER PATIENT DAY
SUBACUTE CARE - PEDIATRIC				
43	Cost of Routine Service (Subacute Care - Pediatric, Sch. 1, Ln 3)	\$ 0	\$ 0	
44	Cost of Ancillary Service (Subacute Care - Pediatric, Sch. 1, Ln. 1 + Ln. 2)	\$ 0	\$ 0	
45	Total Cost of Subacute Care - Pediatric Service (Ln. 43 + Ln. 44)	\$ 0	\$ 0	
46	Total Patient Days (Subacute Care - Pediatric, Sch. 1, Ln. 5)	0	0	
47	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
48	Amount Due Provider (State) (Subacute Care - Pediatric, Sch. 1, Ln. 9)	\$ 0	\$ 0	
TRANSITIONAL INPATIENT CARE				
49	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
50	Total Patient Days (Adj)		0	
51	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
52	Overpayments (Adj)	\$	\$ 0	
HOSPICE INPATIENT CARE				
53	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
54	Total Patient Days (Adj)		0	
55	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
56	Overpayments (Adj)	\$	\$ 0	
OTHER ROUTINE SERVICES				
57	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$	\$ 0	
58	Total Patient Days (Adj)		0	
59	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
60	Overpayments (Adj)	\$	\$ 0	

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility No.:
206190617

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Svcs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 68,925	\$ 68,925		
160	Activities	75,182		\$ 75,182	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	0	0	0	0
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	245,791	0	0	245,791
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	235,393	0	0	235,393
083	Speech Pathology	25,414	0	0	25,414
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	0	0	0	0
101	Subacute Care Ancillary Services	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0
	ROUTINE SERVICES				
105	Skilled Nursing Care	2,153,915	68,925	75,182	2,298,022
110	Intermediate Care	0	0	0	0
115	Mentally Disordered Care	0	0	0	0
120	Developmentally Disabled Care	0	0	0	0
125	Subacute Care	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0
128	Transitional Inpatient Care	0	0	0	0
130	Hospice Inpatient Care	0	0	0	0
135	Other Routine Services	0	0	0	0
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 2,804,620	\$ 68,925	\$ 75,182	\$ 2,804,620

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 005	Hskpng 010	Laundry 060	Dietary 065	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ -	\$ -										
010	Housekeeping	238,975	-	\$ 238,975									
060	Laundry and Linen	102,990	0	8,478	\$ 111,468								
065	Dietary	321,018	0	32,467	0	\$ 353,485							
155	Social Services	N/A	0	2,953	0	0	\$ 2,953						
160	Activities	N/A	0	20,538	0	0	0	\$ 20,538					
165	Administration	N/A	0	5,905	0	0	0	0		\$ 5,905	\$ 5,905		
166	Medical Records	53,186	0	2,953	0	0	0	0		56,139		\$ 56,139	
170	Inservice Education - Nursing	49,605	0	10,184	0	0	0	0	\$ 59,789				
ANCILLARY SERVICES													
075	Patient Supplies		0	2,625	0	0	0	0	0	2,625	92	873	\$ 3,590
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	5,735	0	0	0	0	0	5,735	284	2,698	8,716
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	2,625	0	0	0	0	0	2,625	245	2,326	5,195
083	Speech Pathology		0	0	0	0	0	0	0	0	24	226	250
085	Pharmacy		0	787	0	0	0	0	0	787	179	1,704	2,671
090	Laboratory		0	0	0	0	0	0	0	0	29	280	310
095	Home Health Services		0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services		0	0	0	0	0	0	0	0	25	242	267
101	Subacute Care Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services		0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES													
105	Skilled Nursing Care		0	134,409	111,468	353,485	2,953	20,538	59,789	682,641	4,925	46,818	734,384 *
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0 *
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0 *
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0 *
125	Subacute Care		0	0	0	0	0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric		0	0	0	0	0	0	0	0	0	0	0 *
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0 *
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0 *
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		0	3,412	0	0	0	0	0	3,412	48	453	3,912
145	Other Nonreimbursable		0	5,905	0	0	0	0	0	5,905	55	519	6,479
	TOTAL	\$ 765,774	\$ -	\$ 238,975	\$ 111,468	\$ 353,485	\$ 2,953	\$ 20,538	\$ 59,789	\$ 703,730	\$ 5,905	\$ 56,139	\$ 765,774

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Svcs 155	Activities 160	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total
	GENERAL SERVICES												
005	Plant Operations and Maintenance	\$ 259,353	\$ 259,353										
010	Housekeeping	26,167	2,818	\$ 28,985									
060	Laundry and Linen	12,133	9,101	1,028	\$ 22,262								
065	Dietary	344,864	34,853	3,938	0	\$ 383,655							
155	Social Services	6,330	3,170	358	0	0	\$ 9,858						
160	Activities	10,907	22,047	2,491	0	0	0	\$ 35,445					
165	Administration	N/A	6,339	716	0	0	0	0		\$ 7,056	\$ 7,056		
166	Medical Records	3,239	3,170	358	0	0	0	0		6,767		\$ 6,767	
170	Inservice Education - Nursing	201	10,932	1,235	0	0	0	0	\$ 12,368				
	ANCILLARY SERVICES												
075	Patient Supplies	72,237	2,818	318	0	0	0	0	0	75,373	110	105	\$ 75,588
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	718	6,156	696	0	0	0	0	0	7,570	339	325	8,234
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,818	318	0	0	0	0	0	3,136	292	280	3,708
083	Speech Pathology	0	0	0	0	0	0	0	0	0	28	27	56
085	Pharmacy	183,686	845	96	0	0	0	0	0	184,627	214	205	185,046
090	Laboratory	31,487	0	0	0	0	0	0	0	31,487	35	34	31,556
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	27,164	0	0	0	0	0	0	0	27,164	30	29	27,224
101	Subacute Care Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services	0	0	0	0	0	0	0	0	0	0	0	0
	ROUTINE SERVICES												
105	Skilled Nursing Care	51,310	144,285	16,302	22,262	383,655	9,858	35,445	12,368	675,485	5,884	5,643	687,012
110	Intermediate Care		0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care		0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care		0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care	0	0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric	0	0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care		0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services		0	0	0	0	0	0	0	0	0	0	0
	NONREIMBURSABLE												
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	17,174	3,663	414	0	0	0	0	0	21,251	57	55	21,362
145	Other Nonreimbursable	0	6,339	716	0	0	0	0	0	7,056	65	63	7,183
	TOTAL	\$ 1,046,970	\$ 259,353	\$ 28,985	\$ 22,262	\$ 383,655	\$ 9,858	\$ 35,445	\$ 12,368	\$ 1,033,147	\$ 7,056	\$ 6,767	\$ 1,046,970

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
 PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
 JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
 1114076601

OSHPD Facility Number:
 206190617

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital Various	Plant Ops 5	Hskpng 10	Laundry 60	Dietary 65	Soc Srvs 155	Activities 160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 1,818,998	99%							
	Property Tax (line 40)	14,828	1%	\$ 1,833,826						
005	Plant Operations and Maintenance			0	\$ -					
010	Housekeeping			19,922	0	\$ 19,922				
060	Laundry and Linen			64,348	0	707	\$ 65,055			
065	Dietary			246,436	0	2,707	0	\$ 249,143		
155	Social Services			22,412	0	246	0	0	\$ 22,658	
160	Activities			155,890	0	1,712	0	0	0	\$ 157,602
165	Administration			44,825	0	492	0	0	0	0
166	Medical Records			22,412	0	246	0	0	0	0
170	Inservice Education - Nursing			77,298	0	849	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			19,922	0	219	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			43,530	0	478	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			19,922	0	219	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			5,977	0	66	0	0	0	0
090	Laboratory			0	0	0	0	0	0	0
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	0	0	0	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
ROUTINE SERVICES										
105	Skilled Nursing Care			1,020,209	0	11,205	65,055	249,143	22,658	157,602
110	Intermediate Care			0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			25,899	0	284	0	0	0	0
145	Other Nonreimbursable			44,825	0	492	0	0	0	0
	TOTAL	\$ 1,833,826	100%	\$ 1,833,826	\$ -	\$ 19,922	\$ 65,055	\$ 249,143	\$ 22,658	\$ 157,602

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Inserv. Ed 170	Accumulated Costs	Admin 165	Medical Records 166	Total	Capital Related 99% Of Total	Property Tax 1% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,818,998	99%							
	Property Tax (line 40)	14,828	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 45,317	\$ 45,317				
166	Medical Records				22,658		\$ 22,658			
170	Inservice Education - Nursing			\$ 78,147						
	ANCILLARY SERVICES									
075	Patient Supplies			0	20,141	705	353	\$ 21,199	\$ 21,027	\$ 171
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	44,008	2,178	1,089	47,274	46,892	382
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	20,141	1,877	939	22,957	22,771	186
083	Speech Pathology			0	0	183	91	274	272	2
085	Pharmacy			0	6,042	1,376	688	8,106	8,040	66
090	Laboratory			0	0	226	113	339	337	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	195	98	293	290	2
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0
	ROUTINE SERVICES									
105	Skilled Nursing Care			78,147	1,604,019	37,793	18,897	1,660,708	1,647,280	13,428 *
110	Intermediate Care			0	0	0	0	0	0	0 *
115	Mentally Disordered Care			0	0	0	0	0	0	0 *
120	Developmentally Disabled Care			0	0	0	0	0	0	0 *
125	Subacute Care			0	0	0	0	0	0	0 *
126	Subacute Care - Pediatric			0	0	0	0	0	0	0 *
128	Transitional Inpatient Care			0	0	0	0	0	0	0 *
130	Hospice Inpatient Care			0	0	0	0	0	0	0 *
135	Other Routine Services			0	0	0	0	0	0	0 *
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	26,183	365	183	26,731	26,515	216
145	Other Nonreimbursable			0	45,317	419	209	45,945	45,574	372
	TOTAL	\$ 1,833,826	100%	\$ 78,147	\$ 1,765,851	\$ 45,317	\$ 22,658	\$ 1,833,826	\$ 1,818,998	\$ 14,828

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Accum Costs (From Sch 2)	Accum Costs (From Sch 3)	Accum Costs (From Sch 4)	Accum Costs (From Sch 5)	Total Accum Costs	Allocated Admin. Costs	Admin. 96% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 2% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 21,840												
055	Interest - Other	4,036												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,356,407												
	Total Costs Allocable as Administration	1,382,283	96%											
167	CDPH Licensing Fees	20,206	1%											
168	Professional Liability Insurance	34,175	2%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,436,664	100%						\$ 1,436,664					
ANCILLARY SERVICES														
075	Patient Supplies			\$ -	\$ 2,625	\$ 75,373	\$ 20,141	\$ 98,138	22,354	\$ 21,507	\$ 314	\$ 532	\$ -	\$ -
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			245,791	5,735	7,570	44,008	303,104	69,040	66,426	971	1,642	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			235,393	2,625	3,136	20,141	261,294	59,517	57,264	837	1,416	0	0
083	Speech Pathology			25,414	0	0	0	25,414	5,789	5,570	81	138	0	0
085	Pharmacy			0	787	184,627	6,042	191,456	43,609	41,959	613	1,037	0	0
090	Laboratory			0	0	31,487	0	31,487	7,172	6,901	101	171	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	27,164	0	27,164	6,187	5,953	87	147	0	0
101	Subacute Care Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
102	Subacute Care - Pediatric Ancillary Services			0	0	0	0	0	0	0	0	0	0	0
ROUTINE SERVICES														
105	Skilled Nursing Care			2,298,022	682,641	675,485	1,604,019	5,260,166	1,198,141	1,152,789	16,851	28,501	0	0
110	Intermediate Care			0	0	0	0	0	0	0	0	0	0	0
115	Mentally Disordered Care			0	0	0	0	0	0	0	0	0	0	0
120	Developmentally Disabled Care			0	0	0	0	0	0	0	0	0	0	0
125	Subacute Care			0	0	0	0	0	0	0	0	0	0	0
126	Subacute Care - Pediatric			0	0	0	0	0	0	0	0	0	0	0
128	Transitional Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
130	Hospice Inpatient Care			0	0	0	0	0	0	0	0	0	0	0
135	Other Routine Services			0	0	0	0	0	0	0	0	0	0	0
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	3,412	21,251	26,183	50,846	11,581	11,143	163	275	0	0
145	Other Nonreimbursable			0	5,905	7,056	45,317	58,278	13,274	12,772	187	316	0	0
	SUBTOTAL	\$ 1,436,664		\$ 2,804,620	\$ 703,730	\$ 1,033,147	\$ 1,765,851	\$ 6,307,348	\$ 1,436,664					
	Total Administrative Costs							\$ 1,436,664		\$ 1,382,283	\$ 20,206	\$ 34,175	\$ -	\$ -
	Unit Cost Multiplier							0.22777624						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 62,044	\$ 13,823	\$ 67,975	\$ 143,842							
	TOTAL FACILITY COSTS							\$ 7,887,854						

*(To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS	Plant Ops (SQ FT) 5	Hskpng (SQ FT) 10	Laundry (LBS) 60	Dietary (MEALS) 65	Soc Svcs (DIRECT EXP) 155	Activities (DIRECT EXP) 160	Inserv. Ed (DIRECT EXP) 170	Admin. (TOTAL ACCUM COST)	Med Records (TOTAL ACCUM COST)
	GENERAL SERVICES										
005	Plant Operations and Maintenance										
010	Housekeeping	200	200								
060	Laundry and Linen	646	646	646							
065	Dietary	2,474	2,474	2,474							
155	Social Services	225	225	225							
160	Activities	1,565	1,565	1,565							
165	Administration	450	450	450							
166	Medical Records	225	225	225							
170	Inservice Education - Nursing	776	776	776							
	ANCILLARY SERVICES										
075	Patient Supplies	200	200	200						98,138	98,138
077	Specialized Support Surfaces									0	0
080	Physical Therapy	437	437	437						303,104	303,104
081	Respiratory Therapy									0	0
082	Occupational Therapy	200	200	200						261,294	261,294
083	Speech Pathology									25,414	25,414
085	Pharmacy	60	60	60						191,456	191,456
090	Laboratory									31,487	31,487
095	Home Health Services									0	0
100	Other Ancillary Services									27,164	27,164
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
	ROUTINE SERVICES										
105	Skilled Nursing Care	10,242	10,242	10,242	95,715	57,429	2,205,225	2,205,225	2,205,225	5,260,166	5,260,166
110	Intermediate Care						0	0	0	0	0
115	Mentally Disordered Care						0	0	0	0	0
120	Developmentally Disabled Care						0	0	0	0	0
125	Subacute Care						0	0	0	0	0
126	Subacute Care - Pediatric						0	0	0	0	0
128	Transitional Inpatient Care						0	0	0	0	0
130	Hospice Inpatient Care						0	0	0	0	0
135	Other Routine Services						0	0	0	0	0
	NONREIMBURSABLE										
139	Residential Care									0	0
140	Beauty and Barber	260	260	260						50,846	50,846
145	Other Nonreimbursable	450	450	450						58,278	58,278
	TOTAL STATISTICS	18,410	18,410	18,210	95,715	57,429	2,205,225	2,205,225	2,205,225	6,307,348	6,307,348
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 68,925 0.031255314	\$ 75,182 0.034092666			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.000000000	\$ 238,975 13.12328391	\$ 111,468 1.16457861	\$ 353,485 6.15516559	\$ 2,953 0.00133897	\$ 20,538 0.00931331	\$ 59,789 0.02711228	\$ 5,905 0.00093629	\$ 56,139 0.00890053
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 259,353 14.08761543	\$ 28,985 1.59168166	\$ 22,262 0.23258451	\$ 383,655 6.68050255	\$ 9,858 0.00447022	\$ 35,445 0.01607324	\$ 12,368 0.00560856	\$ 7,056 0.00111865	\$ 6,767 0.00107285
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 1,833,826 99.61032048	\$ - 0.000000000	\$ 19,922 1.09401780	\$ 65,055 0.67967406	\$ 249,143 4.33827044	\$ 22,658 0.01027490	\$ 157,602 0.07146767	\$ 78,147 0.03543700	\$ 45,317 0.00718479	\$ 22,658 0.00359239

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
005		Plant Operations and Maintenance					
005	.01-.19	Salaries and Wages	6200	\$	\$ 0	\$ 0	(Sch 3)
005	.20-.39	Fringe Benefits	6200		0	0	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	259,353	0	259,353	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 259,353	\$ 0	\$ 259,353	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 151,656	\$ 0	\$ 151,656	(Sch 3)
010	.20-.39	Fringe Benefits	6300	87,319	0	87,319	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	26,167	0	26,167	(Sch 4)
010		Housekeeping - Total	6300	\$ 265,142	\$ 0	\$ 265,142	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 300,958	\$ 0	\$ 300,958	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	24,768	0	24,768	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	9,487	0	9,487	(Sch 5)
040		Property Taxes	7300	14,828	0	14,828	(Sch 5)
045		Property Insurance	7400	21,840	0	21,840	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	1,483,785	0	1,483,785	(Sch 6)
055		Interest - Other	7600	\$ 4,036	\$ 0	\$ 4,036	(Sch 6)
057		Subtotal 005 - 055		\$ 2,384,197	\$ 0	\$ 2,384,197	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 65,754	\$ 0	\$ 65,754	(Sch 3)
060	.20-.39	Fringe Benefits	6400	37,236	0	37,236	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	12,133	0	12,133	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 115,123	\$ 0	\$ 115,123	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 212,321	\$ 0	\$ 212,321	(Sch 3)
065	.20-.39	Fringe Benefits	6500	108,697	0	108,697	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	344,864	0	344,864	(Sch 4)
065		Dietary - Total	6500	\$ 665,882	\$ 0	\$ 665,882	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 0	\$ 0	(Sch 2)
075	.20-.39	Fringe Benefits	8100		0	0	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	72,237	0	72,237	(Sch 4)
075		Patient Supplies - Total	8100	\$ 72,237	\$ 0	\$ 72,237	
077		Specialized Support Surfaces					
077	.01-.19	Salaries and Wages	8150	\$	\$ 0	\$ 0	N/A
077	.20-.39	Fringe Benefits	8150		0	0	N/A
077	.79	Agency Staff	8150		0	0	N/A
077	.40-.99	Other - Nonlabor	8150		0	0	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
080		Physical Therapy					
080	.01-.19	Salaries and Wages	8200	\$	\$ 0	\$ 0	(Sch 2)
080	.20-.39	Fringe Benefits	8200		0	0	(Sch 2)
080	.79	Agency Staff	8200	245,791	0	245,791	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	718	0	718	(Sch 4)
080		Physical Therapy - Total	8200	\$ 246,509	\$ 0	\$ 246,509	
081		Respiratory Therapy					
081	.01-.19	Salaries and Wages	8220	\$	\$ 0	\$ 0	(Sch 2)
081	.20-.39	Fringe Benefits	8220		0	0	(Sch 2)
081	.79	Agency Staff	8220		0	0	(Sch 2)
081	.40-.99	Other - Nonlabor	8220		0	0	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 0	\$ 0	\$ 0	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$	\$ 0	\$ 0	(Sch 2)
082	.20-.39	Fringe Benefits	8250		0	0	(Sch 2)
082	.79	Agency Staff	8250	235,393	0	235,393	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 235,393	\$ 0	\$ 235,393	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$	\$ 0	\$ 0	(Sch 2)
083	.20-.39	Fringe Benefits	8280		0	0	(Sch 2)
083	.79	Agency Staff	8280	25,414	0	25,414	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 25,414	\$ 0	\$ 25,414	
085		Pharmacy					
085	.01-.19	Salaries and Wages	8300	\$	\$ 0	\$ 0	(Sch 2)
085	.20-.39	Fringe Benefits	8300		0	0	(Sch 2)
085	.79	Agency Staff	8300		0	0	(Sch 2)
085	.40-.99	Other - Nonlabor	8300	183,686	0	183,686	(Sch 4)
085		Pharmacy - Total	8300	\$ 183,686	\$ 0	\$ 183,686	
090		Laboratory					
090	.01-.19	Salaries and Wages	8400	\$	\$ 0	\$ 0	(Sch 2)
090	.20-.39	Fringe Benefits	8400		0	0	(Sch 2)
090	.79	Agency Staff	8400		0	0	(Sch 2)
090	.40-.99	Other - Nonlabor	8400	31,487	0	31,487	(Sch 4)
090		Laboratory - Total	8400	\$ 31,487	\$ 0	\$ 31,487	
095		Home Health Services					
095	.01-.19	Salaries and Wages	8800	\$	\$ 0	\$ 0	(Sch 2)
095	.20-.39	Fringe Benefits	8800		0	0	(Sch 2)
095	.79	Agency Staff	8800		0	0	(Sch 2)
095	.40-.99	Other - Nonlabor	8800		0	0	(Sch 4)
095		Home Health Services - Total	8800	\$ 0	\$ 0	\$ 0	
100		Other Ancillary Services					
100	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0	(Sch 2)
100	.20-.39	Fringe Benefits	8900		0	0	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	27,164	0	27,164	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 27,164	\$ 0	\$ 27,164	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
101		Subacute Care Ancillary Services					
101	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
101	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
101	.79	Agency Staff	8100-8900		0	0	(Sch 2)
101	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
101		Subacute Care Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
102		Subacute Care - Pediatric Ancillary Services					
102	.01-.19	Salaries and Wages	8100-8900	\$	\$ 0	\$ 0	(Sch 2)
102	.20-.39	Fringe Benefits	8100-8900		0	0	(Sch 2)
102	.79	Agency Staff	8100-8900		0	0	(Sch 2)
102	.40-.99	Other - Nonlabor	8100-8900		0	0	(Sch 4)
102		Subacute Care - Pediatric Ancillary Services - Total	8100-8900	\$ 0	\$ 0	\$ 0	
104		Subtotal 075 - 102		\$ 821,890	\$ 0	\$ 821,890	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,470,730	\$ 0	\$ 1,470,730	(Sch 2)
105	.20-.39	Fringe Benefits	6110	681,575	0	681,575	(Sch 2)
105	.49	Agency Staff	6110	1,610	0	1,610	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	51,310	0	51,310	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,205,225	\$ 0	\$ 2,205,225	
110		Intermediate Care					
110	.01-.19	Salaries and Wages	6120	\$	\$ 0	\$ 0	
110	.20-.39	Fringe Benefits	6120		0	0	
110	.49	Agency Staff	6120		0	0	
110	.40-.99	Other - Nonlabor	6120		0	0	
110		Intermediate Care - Total	6120	\$ 0	\$ 0	\$ 0	(Sch 2)
115		Mentally Disordered Care					
115	.01-.19	Salaries and Wages	6130	\$	\$ 0	\$ 0	
115	.20-.39	Fringe Benefits	6130		0	0	
115	.49	Agency Staff	6130		0	0	
115	.40-.99	Other - Nonlabor	6130		0	0	
115		Mentally Disordered Care - Total	6130	\$ 0	\$ 0	\$ 0	(Sch 2)
120		Developmentally Disabled Care					
120	.01-.19	Salaries and Wages	6140	\$	\$ 0	\$ 0	
120	.20-.39	Fringe Benefits	6140		0	0	
120	.49	Agency Staff	6140		0	0	
120	.40-.99	Other - Nonlabor	6140		0	0	
120		Developmentally Disabled Care - Total	6140	\$ 0	\$ 0	\$ 0	(Sch 2)
125		Subacute Care					
125	.01-.19	Salaries and Wages	6150	\$	\$ 0	\$ 0	(Sch 2)
125	.20-.39	Fringe Benefits	6150		0	0	(Sch 2)
125	.49	Agency Staff	6150		0	0	(Sch 2)
125	.40-.99	Other - Nonlabor	6150		0	0	(Sch 4)
125		Subacute Care - Total	6150	\$ 0	\$ 0	\$ 0	
126		Subacute Care - Pediatric					
126	.01-.19	Salaries and Wages	6160	\$	\$ 0	\$ 0	(Sch 2)
126	.20-.39	Fringe Benefits	6160		0	0	(Sch 2)
126	.49	Agency Staff	6160		0	0	(Sch 2)
126	.40-.99	Other - Nonlabor	6160		0	0	(Sch 4)
126		Subacute Care - Pediatric - Total	6160	\$ 0	\$ 0	\$ 0	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED
128		Transitional Inpatient Care				
128	.01-.19	Salaries and Wages	6170	\$	\$ 0	\$ 0
128	.20-.39	Fringe Benefits	6170		0	0
128	.49	Agency Staff	6170		0	0
128	.40-.99	Other - Nonlabor	6170		0	0
128		Transitional Inpatient Care - Total	6170	\$ 0	\$ 0	\$ 0 (Sch 2)
130		Hospice Inpatient Care				
130	.01-.19	Salaries and Wages	6180	\$	\$ 0	\$ 0
130	.20-.39	Fringe Benefits	6180		0	0
130	.49	Agency Staff	6180		0	0
130	.40-.99	Other - Nonlabor	6180		0	0
130		Hospice Inpatient Care - Total	6180	\$ 0	\$ 0	\$ 0 (Sch 2)
135		Other Routine Services				
135	.01-.19	Salaries and Wages	6190	\$	\$ 0	\$ 0
135	.20-.39	Fringe Benefits	6190		0	0
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190		0	0
135		Other Routine Services - Total	6190	\$ 0	\$ 0	\$ 0 (Sch 2)
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
139	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
139	.49	Agency Staff	9100		0	0 (Sch 2)
139	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0 (Sch 2)
140	.20-.39	Fringe Benefits	8900		0	0 (Sch 2)
140	.49	Agency Staff	8900		0	0 (Sch 2)
140	.40-.99	Other - Nonlabor	8900	17,174	0	17,174 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 17,174	\$ 0	\$ 17,174
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0 (Sch 2)
145	.20-.39	Fringe Benefits	9100		0	0 (Sch 2)
145	.49	Agency Staff	9100		0	0 (Sch 2)
145	.40-.99	Other - Nonlabor	9100		0	0 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,222,399	\$ 0	\$ 2,222,399
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 42,943	\$ 0	\$ 42,943 (Sch 2)
155	.20-.39	Fringe Benefits	6600	25,982	0	25,982 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600	6,330	0	6,330 (Sch 4)
155		Social Services - Total	6600	\$ 75,255	\$ 0	\$ 75,255

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:
1114076601

OSHPD Facility Number:
206190617

Line No.	Natural Class	ACCOUNT TITLE	ACCOUNT NUMBER	AS REPORTED	AUDIT ADJUSTMENTS 8A-1	AS AUDITED	
160		Activities					
160	.01-.19	Salaries and Wages	6700	\$ 46,418	\$ 0	\$ 46,418	(Sch 2)
160	.20-.39	Fringe Benefits	6700	28,764	0	28,764	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,907	0	10,907	(Sch 4)
160		Activities - Total	6700	\$ 86,089	\$ 0	\$ 86,089	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,179,202	\$ (283,919)	\$ 895,283	(Sch 6)
165	.20-.39	Fringe Benefits	6900	461,124	0	461,124	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	(283,919)	283,919	0	(Sch 6)
165		Administration - Total	6900	\$ 1,356,407	\$ 0	\$ 1,356,407	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 37,601	\$ 0	\$ 37,601	(Sch 3)
166	.20-.39	Fringe Benefits	6900	15,585	0	15,585	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	3,239	0	3,239	(Sch 4)
166		Medical Records - Total	6900	\$ 56,425	\$ 0	\$ 56,425	
167		CDPH Licensing Fees	6900	\$ 20,206	\$ 0	\$ 20,206	(Sch 6)
168		Professional Liability Insurance	6900	\$ 34,175	\$ 0	\$ 34,175	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 32,939	\$ 0	\$ 32,939	(Sch 3)
170	.20-.39	Fringe Benefits	6800	16,666	0	16,666	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	201	0	201	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 49,806	\$ 0	\$ 49,806	
174		Caregiver Training					
174	.01-.19	Salaries and Wages	6900	\$	\$ 0	\$ 0	(Sch 6)
174	.20-.39	Fringe Benefits	6900		0	0	(Sch 6)
174	.49	Agency Staff	6900		0	0	(Sch 6)
174	.40-.99	Other - Nonlabor	6900		0	0	(Sch 6)
174		Caregiver Training - Total	6900	\$ 0	\$ 0	\$ 0	
		Subtotal 155 - 174		\$ 1,678,363	\$ 0	\$ 1,678,363	
200		Total		\$ 7,887,854	\$ 0	\$ 7,887,854	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 312,303	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name							Fiscal Period			Provider NPI		Adjustments
PILGRIM PLACE HEALTH SERVICES CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1114076601		3
Report References							Explanation of Audit Adjustments			As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report									
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No						
<u>MEMORANDUM ADJUSTMENT</u>												
1	Not Reported			8	210		Total Facility Group Health Insurance To include group health insurance costs in the audit report for informational purposes only. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$312,303	\$312,303

Provider Name							Fiscal Period		Provider NPI		Adjustments
PILGRIM PLACE HEALTH SERVICES CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1114076601		3
Report References							Explanation of Audit Adjustments				
Cost Report			Audit Report								
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No	As Reported	Increase (Decrease)	As Adjusted		
<u>RECLASSIFICATION OF REPORTED COSTS</u>											
2	10.5	165	1	8A-1	165	1	Administration - Salaries and Wages	\$1,179,202	(\$283,919)	\$895,283	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	(283,919)	283,919	0	
							To reclassify the reported negative balance to Administration - Salaries and Wages.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name							Fiscal Period	Provider NPI		Adjustments
PILGRIM PLACE HEALTH SERVICES CENTER							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1114076601		3
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No				
<u>ADJUSTMENT TO REPORTED PATIENT DAYS</u>										
3	4.1	5	2	1	15	Medi-Cal Days of Service - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2011 through December 31, 2011 Payment Period: January 1, 2011 through June 1, 2013 Report Date: June 12, 2013 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64, and 433.139 CMS Pub. 15-1, Sections 2300, 2304, 2404, and 2408 CCR, Title 22, Section 51541	6,681	(152)	6,529	