

**REPORT
ON THE
RATE SETTING AUDIT**

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

**FISCAL PERIOD ENDED
DECEMBER 31, 2012**

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

**Section Chief: Julio M. Cueto
Audit Supervisor: Virat Shah
Auditor: Emmanuel Ypil**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

March 24, 2014

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, 2012

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 that include a summary of the total due the State in the amount of \$7,451, which resulted from Medi-Cal overpayments

The audit 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.

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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 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.

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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, 2012 THROUGH DECEMBER 31, 2012

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	\$ 2,564,694	\$ 132.69
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 807,874	\$ 41.80
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 759,827	\$ 39.31
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,812,237	\$ 93.76
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 17,168	\$ 0.89
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 14,626	\$ 0.76
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 42,205	\$ 2.18
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	\$ 1,464,904	\$ 75.79
11	Cost of Routine Service/Audited Total Costs	\$ 7,353,238	\$ 7,483,535	\$ 387.19
12	Total Patient Days (Adj 2)	19,326	19,328	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 380.48	\$ 387.19	
14	Overpayments (Adj 4)	\$ 0	\$ (7,451)	
15	Medi-Cal Days (Adj 3)	6,076	5,159	
16	Medi-Cal Managed Care Days (Adj)		0	
INTERMEDIATE CARE				
17	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
18	Total Patient Days (Adj)	0	0	
19	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
20	Overpayments (Adj)	\$ 0	\$ 0	
21	Medi-Cal Days (Adj)	0	0	
MENTALLY DISORDERED CARE				
22	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
23	Total Patient Days (Adj)	0	0	
24	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
25	Overpayments (Adj)	\$ 0	\$ 0	
DEVELOPMENTALLY DISABLED CARE				
26	Cost of Routine Service (Sch. 2, 3, 4, 5, 6)	\$ 0	\$ 0	
27	Total Patient Days (Adj)	0	0	
28	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
29	Overpayments (Adj)	\$ 0	\$ 0	
30	Medi-Cal Days (Adj)	0	0	
SUBACUTE CARE				
31	Cost of Direct Care - Labor (Subacute Care Sch. 1, Ln. 25)	\$ N/A	\$ 0	\$ 0.00
32	Cost of Indirect Care - Labor (Subacute Care Sch. 1, Ln. 26)	\$ N/A	\$ 0	\$ 0.00
33	Cost of Direct and Indirect Nonlabor - Other (Subacute Care Sch. 1, Ln. 27)	\$ N/A	\$ 0	\$ 0.00
34	Cost of Capital Related (Subacute Care Sch. 1, Ln. 28)	\$ N/A	\$ 0	\$ 0.00
35	Property Taxes (Subacute Care Sch. 1, Ln. 29)	\$ N/A	\$ 0	\$ 0.00
36	CDPH Licensing Fees (Subacute Care Sch. 1, Ln. 30)	\$ N/A	\$ 0	\$ 0.00
37	Professional Liability Insurance (Subacute Care Sch. 1, Ln. 31)	\$ N/A	\$ 0	\$ 0.00
38	Quality Assurance Fees (Subacute Care Sch. 1, Ln. 32)	\$ N/A	\$ 0	\$ 0.00
39	Caregiver Training (Subacute Care Sch. 1, Ln. 33)	\$ N/A	\$ 0	\$ 0.00
40	Cost of Administration (Subacute Care Sch.1, Ln. 34)	\$ N/A	\$ 0	\$ 0.00
41	Total Cost of Subacute Service (Subacute Care Sch. 1, Ln. 35)	\$ 0	\$ 0	\$ 0.00
42	Total Patient Days (Subacute Care Sch. 1, Ln. 36)	0	0	
43	Cost Per Patient Day (Cost Divided by Days)	\$ 0.00	\$ 0.00	
44	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, 2012 THROUGH DECEMBER 31, 2012

NPI:

1114076601

OSHPD Facility No.:

206190617

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

**ALLOCATION OF GENERAL SERVICES
DIRECT CARE LABOR**

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
1114076601

OSHPD Facility No.:
206190617

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Soc Srvs	Activities	Total
			155	160	
	GENERAL SERVICES				
005	Plant Operations and Maintenance				
010	Housekeeping				
060	Laundry and Linen				
065	Dietary				
155	Social Services	\$ 95,877	\$ 95,877		
160	Activities	80,447		\$ 80,447	
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	451,126	0	0	451,126
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	413,822	0	0	413,822
083	Speech Pathology	36,004	0	0	36,004
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	2,388,370	95,877	80,447	2,564,694 *
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	\$ 3,465,646	\$ 95,877	\$ 80,447	\$ 3,465,646

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities	Inserv. Ed	Accumulated Costs	Admin	Medical Records	Total
			005	010	060	065	155	160	170		165	166	
GENERAL SERVICES													
005	Plant Operations and Maintenance	\$ 0	\$ 0										
010	Housekeeping	251,677	0	\$ 251,677									
060	Laundry and Linen	113,293	0	8,928	\$ 122,221								
065	Dietary	329,843	0	34,193	0	\$ 364,036							
155	Social Services	N/A	0	3,110	0	0	\$ 3,110						
160	Activities	N/A	0	21,630	0	0	0	\$ 21,630					
165	Administration	N/A	0	6,219	0	0	0	0		\$ 6,219	\$ 6,219		
166	Medical Records	56,431	0	3,110	0	0	0	0		59,541		\$ 59,541	
170	Inservice Education - Nursing	92,392	0	10,725	0	0	0	0	\$ 103,117				
ANCILLARY SERVICES													
075	Patient Supplies		0	3,593	0	0	0	0	0	3,593	97	928	\$ 4,618
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy		0	6,040	0	0	0	0	0	6,040	434	4,155	10,629
081	Respiratory Therapy		0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy		0	2,764	0	0	0	0	0	2,764	374	3,580	6,718
083	Speech Pathology		0	0	0	0	0	0	0	0	30	291	322
085	Pharmacy		0	0	0	0	0	0	0	0	193	1,845	2,038
090	Laboratory		0	0	0	0	0	0	0	0	28	270	298
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	26	245	271
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	141,553	122,221	364,036	3,110	21,630	103,117	755,666	4,938	47,270	807,874 *
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	3,593	0	0	0	0	0	3,593	46	437	4,077
145	Other Nonreimbursable		0	6,219	0	0	0	0	0	6,219	54	519	6,792
	TOTAL	\$ 843,636	\$ 0	\$ 251,677	\$ 122,221	\$ 364,036	\$ 3,110	\$ 21,630	\$ 103,117	\$ 777,876	\$ 6,219	\$ 59,541	\$ 843,636

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 275,381	\$ 275,381										
010	Housekeeping	41,780	2,992	\$ 44,772									
060	Laundry and Linen	29,785	9,663	1,588	\$ 41,036								
065	Dietary	359,297	37,007	6,083	0	\$ 402,386							
155	Social Services	4,513	3,366	553	0	0	\$ 8,432						
160	Activities	10,415	23,410	3,848	0	0	0	\$ 37,672					
165	Administration	N/A	6,731	1,106	0	0	0	0		\$ 7,838	\$ 7,838		
166	Medical Records	1,311	3,366	553	0	0	0	0		5,230		\$ 5,230	
170	Inservice Education - Nursing	520	11,608	1,908	0	0	0	0	\$ 14,035				
ANCILLARY SERVICES													
075	Patient Supplies	77,615	3,889	639	0	0	0	0	0	82,143	122	81	\$ 82,347
077	Specialized Support Surfaces	0	0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy	0	6,537	1,074	0	0	0	0	0	7,611	547	365	8,523
081	Respiratory Therapy	0	0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy	0	2,992	492	0	0	0	0	0	3,483	471	314	4,269
083	Speech Pathology	0	0	0	0	0	0	0	0	0	38	26	64
085	Pharmacy	227,914	0	0	0	0	0	0	0	227,914	243	162	228,319
090	Laboratory	33,297	0	0	0	0	0	0	0	33,297	35	24	33,356
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	30,312	0	0	0	0	0	0	0	30,312	32	22	30,366
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	67,507	153,202	25,181	41,036	402,386	8,432	37,672	14,035	749,453	6,222	4,152	759,827
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	17,030	3,889	639	0	0	0	0	0	21,558	58	38	21,654
145	Other Nonreimbursable	0	6,731	1,106	0	0	0	0	0	7,838	68	46	7,951
	TOTAL	\$ 1,176,677	\$ 275,381	\$ 44,772	\$ 41,036	\$ 402,386	\$ 8,432	\$ 37,672	\$ 14,035	\$ 1,163,610	\$ 7,838	\$ 5,230	\$ 1,176,677

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
 PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

NPI:
 1114076601

OSHPD Facility Number:
 206190617

Line No.	DESCRIPTION	Net Exp For Cost Alloc (From Sch 8)	Ratio	Capital	Plant Ops	Hskpng	Laundry	Dietary	Soc Srvs	Activities
				Various	5	10	60	65	155	160
GENERAL SERVICES										
	Capital Related (excluding lines 40 & 45)	\$ 2,004,437	99%							
	Property Tax (line 40)	18,989	1%	\$ 2,023,426						
005	Plant Operations and Maintenance			0	\$ 0					
010	Housekeeping			21,982	0	\$ 21,982				
060	Laundry and Linen			71,001	0	780	\$ 71,781			
065	Dietary			271,915	0	2,986	0	\$ 274,901		
155	Social Services			24,730	0	272	0	0	\$ 25,001	
160	Activities			172,008	0	1,889	0	0	0	\$ 173,897
165	Administration			49,459	0	543	0	0	0	0
166	Medical Records			24,730	0	272	0	0	0	0
170	Inservice Education - Nursing			85,289	0	937	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			28,576	0	314	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			48,030	0	528	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			21,982	0	241	0	0	0	0
083	Speech Pathology			0	0	0	0	0	0	0
085	Pharmacy			0	0	0	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			1,125,689	0	12,363	71,781	274,901	25,001	173,897
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			28,576	0	314	0	0	0	0
145	Other Nonreimbursable			49,459	0	543	0	0	0	0
	TOTAL	\$ 2,023,426	100%	\$ 2,023,426	\$ 0	\$ 21,982	\$ 71,781	\$ 274,901	\$ 25,001	\$ 173,897

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
 PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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)	\$ 2,004,437	99%							
	Property Tax (line 40)	18,989	1%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 50,002	\$ 50,002				
166	Medical Records				25,001		\$ 25,001			
170	Inservice Education - Nursing			\$ 86,226						
ANCILLARY SERVICES										
075	Patient Supplies			0	28,890	779	390	\$ 30,059	\$ 29,777	\$ 282
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			0	48,558	3,490	1,745	53,792	53,287	505
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			0	22,223	3,007	1,503	26,733	26,482	251
083	Speech Pathology			0	0	245	122	367	364	3
085	Pharmacy			0	0	1,549	775	2,324	2,302	22
090	Laboratory			0	0	226	113	340	336	3
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	206	103	309	306	3
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			86,226	1,769,859	39,697	19,849	1,829,405	1,812,237	17,168
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	28,890	367	184	29,441	29,165	276
145	Other Nonreimbursable			0	50,002	435	218	50,655	50,180	475
	TOTAL	\$ 2,023,426	100%	\$ 86,226	\$ 1,948,423	\$ 50,002	\$ 25,001	\$ 2,023,426	\$ 2,004,437	\$ 18,989

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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. 3% of Total	Quality Assur. Fees 0% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 0												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,845,169												
	Total Costs Allocable as Administration	1,845,169	96%											
167	CDPH Licensing Fees	18,423	1%											
168	Professional Liability Insurance	53,161	3%											
169	Quality Assurance Fees	0	0%											
174	Caregiver Training	0	0%											
	Total	1,916,753	100%						\$ 1,916,753					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 0	\$ 3,593	\$ 82,143	\$ 28,890	\$ 114,627	29,870	\$ 28,755	\$ 287	\$ 828	\$ 0	\$ 0
077	Specialized Support Surfaces			0	0	0	0	0	0	0	0	0	0	0
080	Physical Therapy			451,126	6,040	7,611	48,558	513,335	133,768	128,772	1,286	3,710	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0	0	0	0	0
082	Occupational Therapy			413,822	2,764	3,483	22,223	442,293	115,255	110,951	1,108	3,197	0	0
083	Speech Pathology			36,004	0	0	0	36,004	9,382	9,032	90	260	0	0
085	Pharmacy			0	0	227,914	0	227,914	59,391	57,173	571	1,647	0	0
090	Laboratory			0	0	33,297	0	33,297	8,677	8,353	83	241	0	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	30,312	0	30,312	7,899	7,604	76	219	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			2,564,694	755,666	749,453	1,769,859	5,839,671	1,521,735	1,464,904	14,626	42,205	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	3,593	21,558	28,890	54,042	14,083	13,557	135	391	0	0
145	Other Nonreimbursable			0	6,219	7,838	50,002	64,059	16,693	16,070	160	463	0	0
	SUBTOTAL	\$ 1,916,753		\$ 3,465,646	\$ 777,876	\$ 1,163,610	\$ 1,948,423	\$ 7,355,554	\$ 1,916,753					
	Total Administrative Costs							\$ 1,916,753		\$ 1,845,169	\$ 18,423	\$ 53,161	\$ 0	\$ 0
	Unit Cost Multiplier							0.26058581						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 65,760	\$ 13,067	\$ 75,003	\$ 153,831							
	TOTAL FACILITY COSTS							\$ 9,426,138						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

NPI:
1114076601

OSHPD Facility Number:
206190617

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

Line No.	DESCRIPTION	Capital (SQ FT) VARIOUS (Adj)	Plant Ops (SQ FT) 5 (Adj)	Hskpng (SQ FT) 10 (Adj)	Laundry (LBS) 60 (Adj)	Dietary (MEALS) 65 (Adj)	Soc Srvs (DIRECT EXP) 155 (Adj)	Activities (DIRECT EXP) 160 (Adj)	Inserv. Ed (DIRECT EXP) 170 (Adj)	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	260	260	260						114,627	114,627
077	Specialized Support Surfaces									0	0
080	Physical Therapy	437	437	437						513,335	513,335
081	Respiratory Therapy									0	0
082	Occupational Therapy	200	200	200						442,293	442,293
083	Speech Pathology									36,004	36,004
085	Pharmacy									227,914	227,914
090	Laboratory									33,297	33,297
095	Home Health Services									0	0
100	Other Ancillary Services									30,312	30,312
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	96,260	65,422	2,455,877	2,455,877	2,455,877	5,839,671	5,839,671
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						54,042	54,042
145	Other Nonreimbursable	450	450	450						64,059	64,059
	TOTAL STATISTICS	18,410	18,410	18,210	96,260	65,422	2,455,877	2,455,877	2,455,877	7,355,554	7,355,554
	TOTAL DIRECT SALARIES COSTS - SCH. 2 UNIT COST MULTIPLIER (DIRECT SALARIES)						\$ 95,877 0.039039822	\$ 80,447 0.032756934			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3 UNIT COST MULTIPLIER (INDIRECT SALARIES)		\$ - 0.00000000	\$ 251,677 13.82081274	\$ 122,221 1.26969920	\$ 364,036 5.56442314	\$ 3,110 0.00126622	\$ 21,630 0.00880727	\$ 103,117 0.04198783	\$ 6,219 0.00084553	\$ 59,541 0.00809466
	TOTAL INDIRECT OTHER COSTS - SCH. 4 UNIT COST MULTIPLIER (INDIRECT OTHER)		\$ 275,381 14.95822922	\$ 44,772 2.45862965	\$ 41,036 0.42630678	\$ 402,386 6.15062684	\$ 8,432 0.00343331	\$ 37,672 0.01533969	\$ 14,035 0.00571506	\$ 7,838 0.00106553	\$ 5,230 0.00071100
	TOTAL CAPITAL COSTS - SCH. 5 UNIT COST MULTIPLIER (CAPITAL COSTS)	\$ 2,023,426 109.90907116	\$ - 0.00000000	\$ 21,982 1.20712873	\$ 71,781 0.74569983	\$ 274,901 4.20197301	\$ 25,001 0.01018013	\$ 173,897 0.07080845	\$ 86,226 0.03511013	\$ 50,002 0.00679790	\$ 25,001 0.00339895

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
 PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
 JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	275,381	0	275,381	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 275,381	\$ 0	\$ 275,381	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 156,470	\$ 0	\$ 156,470	(Sch 3)
010	.20-.39	Fringe Benefits	6300	95,207	0	95,207	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	41,780	0	41,780	(Sch 4)
010		Housekeeping - Total	6300	\$ 293,457	\$ 0	\$ 293,457	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ 300,671	\$ 0	\$ 300,671	(Sch 5)
020		Depreciation: Leasehold Improvements	7130		0	0	(Sch 5)
025		Depreciation: Equipment	7140	54,064	0	54,064	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	6,760	0	6,760	(Sch 5)
040		Property Taxes	7300	18,989	0	18,989	(Sch 5)
045		Property Insurance	7400		0	0	(Sch 6)
050		Interest - Property, Plant, and Equipment	7500	1,642,942	0	1,642,942	(Sch 5)
055		Interest - Other	7600		0	0	(Sch 6)
057		Subtotal 005 - 055		\$ 2,592,264	\$ 0	\$ 2,592,264	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 72,233	\$ 0	\$ 72,233	(Sch 3)
060	.20-.39	Fringe Benefits	6400	41,060	0	41,060	(Sch 3)
060	.79	Agency Staff	6400		0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	29,785	0	29,785	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 143,078	\$ 0	\$ 143,078	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 214,884	\$ 0	\$ 214,884	(Sch 3)
065	.20-.39	Fringe Benefits	6500	114,959	0	114,959	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	359,297	0	359,297	(Sch 4)
065		Dietary - Total	6500	\$ 689,140	\$ 0	\$ 689,140	
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	77,615	0	77,615	(Sch 4)
075		Patient Supplies - Total	8100	\$ 77,615	\$ 0	\$ 77,615	
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, 2012 THROUGH DECEMBER 31, 2012

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	451,126		0	451,126 (Sch 2)
080	.40-.99	Other - Nonlabor	8200			0	0 (Sch 4)
080		Physical Therapy - Total	8200	\$ 451,126	\$	0	\$ 451,126
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	413,822		0	413,822 (Sch 2)
082	.40-.99	Other - Nonlabor	8250			0	0 (Sch 4)
082		Occupational Therapy - Total	8250	\$ 413,822	\$	0	\$ 413,822
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	36,004		0	36,004 (Sch 2)
083	.40-.99	Other - Nonlabor	8280			0	0 (Sch 4)
083		Speech Pathology - Total	8280	\$ 36,004	\$	0	\$ 36,004
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	227,914		0	227,914 (Sch 4)
085		Pharmacy - Total	8300	\$ 227,914	\$	0	\$ 227,914
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	33,297		0	33,297 (Sch 4)
090		Laboratory - Total	8400	\$ 33,297	\$	0	\$ 33,297
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	30,312		0	30,312 (Sch 4)
100		Other Ancillary Services - Total	8900	\$ 30,312	\$	0	\$ 30,312

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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		\$ 1,270,090	\$ 0	\$ 1,270,090	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 1,623,825	\$ 0	\$ 1,623,825	(Sch 2)
105	.20-.39	Fringe Benefits	6110	764,545	0	764,545	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	67,507	0	67,507	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 2,455,877	\$ 0	\$ 2,455,877	
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, 2012 THROUGH DECEMBER 31, 2012

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
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
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
		Other Nonreimbursable				
139		Residential Care				
139	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
139	.20-.39	Fringe Benefits	9100		0	0
139	.49	Agency Staff	9100		0	0
139	.40-.99	Other - Nonlabor	9100		0	0
139		Residential Care - Total	9100	\$ 0	\$ 0	\$ 0
140		Beauty and Barber				
140	.01-.19	Salaries and Wages	8900	\$	\$ 0	\$ 0
140	.20-.39	Fringe Benefits	8900		0	0
140	.49	Agency Staff	8900		0	0
140	.40-.99	Other - Nonlabor	8900	17,030	0	17,030
140		Beauty and Barber - Total	8900	\$ 17,030	\$ 0	\$ 17,030
145		Other Nonreimbursable				
145	.01-.19	Salaries and Wages	9100	\$	\$ 0	\$ 0
145	.20-.39	Fringe Benefits	9100		0	0
145	.49	Agency Staff	9100		0	0
145	.40-.99	Other - Nonlabor	9100		0	0
145		Other Nonreimbursable - Total	9100	\$ 0	\$ 0	\$ 0
146		Subtotal 105 - 145		\$ 2,472,907	\$ 0	\$ 2,472,907
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 71,238	\$ 0	\$ 71,238
155	.20-.39	Fringe Benefits	6600	24,639	0	24,639
155	.49	Agency Staff	6600		0	0
155	.40-.99	Other - Nonlabor	6600	4,513	0	4,513
155		Social Services - Total	6600	\$ 100,390	\$ 0	\$ 100,390

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
PILGRIM PLACE HEALTH SERVICES CENTER

Fiscal Period:
JANUARY 1, 2012 THROUGH DECEMBER 31, 2012

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	\$ 49,587	\$ 0	\$ 49,587	(Sch 2)
160	.20-.39	Fringe Benefits	6700	30,860	0	30,860	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	10,415	0	10,415	(Sch 4)
160		Activities - Total	6700	\$ 90,862	\$ 0	\$ 90,862	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 1,101,719	\$ 0	\$ 1,101,719	(Sch 6)
165	.20-.39	Fringe Benefits	6900	452,280	0	452,280	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	291,170	0	291,170	(Sch 6)
165		Administration - Total	6900	\$ 1,845,169	\$ 0	\$ 1,845,169	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,314	\$ 0	\$ 38,314	(Sch 3)
166	.20-.39	Fringe Benefits	6900	18,117	0	18,117	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	1,311	0	1,311	(Sch 4)
166		Medical Records - Total	6900	\$ 57,742	\$ 0	\$ 57,742	
167		CDPH Licensing Fees	6900	\$ 18,423	\$ 0	\$ 18,423	(Sch 6)
168		Professional Liability Insurance	6900	\$ 53,161	\$ 0	\$ 53,161	(Sch 6)
169		Quality Assurance Fees	6900	\$	\$ 0	\$ 0	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 62,083	\$ 0	\$ 62,083	(Sch 3)
170	.20-.39	Fringe Benefits	6800	30,309	0	30,309	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800	520	0	520	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 92,912	\$ 0	\$ 92,912	
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		\$ 2,258,659	\$ 0	\$ 2,258,659	
200		Total		\$ 9,426,138	\$ 0	\$ 9,426,138	

210	0.24	Total Facility Group Health Insurance * (Adj 1)	6900			\$ 410,149	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name				Fiscal Period				NPI		Adjustments
PILGRIM PLACE HEALTH SERVICES CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1114076601		4
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	\$410,149	\$410,149

Provider Name							Fiscal Period	NPI		Adjustments
PILGRIM PLACE HEALTH SERVICES CENTER							JANUARY 1, 2012 THROUGH DECEMBER 31, 2012	1114076601		4
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				
ADJUSTMENTS TO REPORTED PATIENT DAYS										
2	11(2)	105	1	1	12		Total Patient Days - Skilled Nursing Care To adjust total patient days to agree with the provider's patient census reports. 42 CFR 413.20, 413.24 and 413.50 CMS Pub. 15-1, Sections 2205, 2300 and 2304	19,326	2	19,328
3	4.1	5	2	1	15		Medi-Cal Days - Skilled Nursing Care To adjust reported Medi-Cal Nursing Facility days based on the following Fiscal Intermediary Payment Data: Service Period: January 1, 2012 through December 31, 2012 Payment Period: January 1, 2012 through December 31, 2013 Report Date: January 2, 2014 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 51511	6,076	(917)	5,159

Provider Name				Fiscal Period				NPI		Adjustments
PILGRIM PLACE HEALTH SERVICES CENTER				JANUARY 1, 2012 THROUGH DECEMBER 31, 2012				1114076601		4
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 OTHER MATTERS</u>										
4	Not Reported			1	14		Overpayments To recover Medi-Cal overpayments because the Share of Cost was not properly deducted from the amount billed. 42 CFR 413.5 and 413.20 CMS Pub. 15-1, Sections 2300 and 2409 CCR, Title 22, Sections 50786 and 51458.1	\$0	\$7,451	\$7,451