

**REPORT
ON THE
RATE SETTING AUDIT**

**DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ
SANTA CRUZ, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1548232150**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Robert G. Kwick
Audit Supervisor: Kelly Ostrom
Auditors: Douglas Evans, Kristen Bone, Valentina Lukovtseva, Phil Perrone**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 28, 2013

Trish Kelly
Vice President of Reimbursement
Fundamental Administrative Services, LLC
920 Ridgebrook Road
Sparks, MD 21152

DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ
NATIONAL PROVIDER IDENTIFIER (NPI) 1548232150
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. We also examined the facility's use of and Records of Noncovered Services deducted from patient share of cost. 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 data presented in the accompanying Summary of Audited Facility Cost per Patient Day represents a proper determination of the allowable costs, patient days, and use of share of cost 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 \$11,036, which resulted from Medi-Cal overpayments

The audit settlement will be incorporated into a Statement of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement of Account Status.

Trish Kelly
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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.

If you have questions regarding this report, you may call the Audits Section—Sacramento at (916) 650-6994.

Original Signed By

Robert G. Kwick, Chief
Audits Section—Sacramento
Financial Audits Branch

Certified

SUMMARY OF AUDITED FACILITY COSTS / COST PER PATIENT DAY

Provider Name:

DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1548232150

OSHPD Facility No.:

206440758

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	\$ 3,060,808	\$ 100.48
2	Cost of Indirect Care - Labor (Sch. 3, Ln. 105)	\$ N/A	\$ 813,074	\$ 26.69
3	Cost of Direct and Indirect Nonlabor - Other (Sch. 4, Ln. 105)	\$ N/A	\$ 574,553	\$ 18.86
4	Cost of Capital Related (Sch. 5, Ln. 105)	\$ N/A	\$ 1,010,147	\$ 33.16
5	Property Taxes (Sch. 5, Ln. 105)	\$ N/A	\$ 83,895	\$ 2.75
6	CDPH Licensing Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 18,343	\$ 0.60
7	Professional Liability Insurance (Sch. 6, Ln. 105)	\$ N/A	\$ 8,541	\$ 0.28
8	Caregiver Training (Sch. 6, Ln. 105)	\$ N/A	\$ 0	\$ 0.00
9	Quality Assurance Fees (Sch. 6, Ln. 105)	\$ N/A	\$ 344,532	\$ 11.31
10	Cost of Administration (Sch. 6, Ln. 105)	\$ N/A	\$ 858,997	\$ 28.20
11	Cost of Routine Service/Audited Total Costs	\$ 6,956,910.00	\$ 6,772,890	\$ 222.34
12	Total Patient Days (Adj 15)	30,470	30,462	
13	Cost Per Patient Day (Cost Divided by Days)	\$ 228.32	\$ 222.34	
14	Overpayments (Adj 18,19)	\$ 0	\$ 11,036	
15	Medi-Cal Days (Adj 16)	4,136	134	
16	Medi-Cal Managed Care Days (Adj 17)		14,325	
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:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility No.:
206440758

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)	\$	\$ 13,508	
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:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility No.:
206440758

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	\$ 67,675	\$ 67,675		
160	Activities	103,664		\$ 103,664	
165	Administration				
166	Medical Records				
170	Inservice Education - Nursing				
	ANCILLARY SERVICES				
075	Patient Supplies	5,679	0	0	5,679
077	Specialized Support Surfaces	N/A	0	0	0
080	Physical Therapy	399,044	0	0	399,044
081	Respiratory Therapy	0	0	0	0
082	Occupational Therapy	219,710	0	0	219,710
083	Speech Pathology	132,825	0	0	132,825
085	Pharmacy	0	0	0	0
090	Laboratory	0	0	0	0
095	Home Health Services	0	0	0	0
100	Other Ancillary Services	1,105	0	0	1,105
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	2,890,012	67,461	103,336	3,060,808 *
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	9,543	214	328	10,086 *
	NONREIMBURSABLE				
139	Residential Care	0	0	0	0
140	Beauty and Barber	0	0	0	0
145	Other Nonreimbursable	0	0	0	0
	TOTAL	\$ 3,829,257	\$ 67,675	\$ 103,664	\$ 3,829,257

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
INDIRECT CARE LABOR

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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	\$ 32,092	\$ 32,092										
010	Housekeeping	199,612	104	\$ 199,716									
060	Laundry and Linen	138,897	1,600	9,992	\$ 150,489								
065	Dietary	333,798	3,732	23,302	0	\$ 360,832							
155	Social Services	N/A	1,134	7,082	0	0	\$ 8,216						
160	Activities	N/A	1,134	7,082	0	0	0	\$ 8,216					
165	Administration	N/A	1,964	12,264	0	0	0	0		\$ 14,229	\$ 14,229		
166	Medical Records	40,994	320	1,996	0	0	0	0		43,310		\$ 43,310	
170	Inservice Education - Nursing	87,472	0	0	0	0	0	0	\$ 87,472				
ANCILLARY SERVICES													
075	Patient Supplies		0	0	0	0	0	0	0	0	52	160	\$ 212
077	Specialized Support Surfaces		0	0	0	0	0	0	0	0	56	171	228
080	Physical Therapy		372	2,321	0	0	0	0	0	2,692	919	2,796	6,407
081	Respiratory Therapy		0	0	0	0	0	0	0	0	5	16	21
082	Occupational Therapy		372	2,321	0	0	0	0	0	2,692	521	1,585	4,798
083	Speech Pathology		370	2,309	0	0	0	0	0	2,678	331	1,007	4,016
085	Pharmacy		0	0	0	0	0	0	0	0	328	999	1,327
090	Laboratory		0	0	0	0	0	0	0	0	45	137	182
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	30	91	121
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		20,760	129,617	150,489	360,832	8,190	8,190	87,195	765,275	11,820	35,979	813,074
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	26	26	277	329	24	72	425
NONREIMBURSABLE													
139	Residential Care		0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber		52	325	0	0	0	0	0	377	6	18	400
145	Other Nonreimbursable		177	1,106	0	0	0	0	0	1,283	92	280	1,655
	TOTAL	\$ 832,865	\$ 32,092	\$ 199,716	\$ 150,489	\$ 360,832	\$ 8,216	\$ 8,216	\$ 87,472	\$ 775,327	\$ 14,229	\$ 43,310	\$ 832,865

* (To Schedule 1)

ALLOCATION OF GENERAL SERVICES
OTHER - NONLABOR

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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	\$ 192,838	\$ 192,838										
010	Housekeeping	17,641	625	\$ 18,266									
060	Laundry and Linen	21,861	9,616	914	\$ 32,391								
065	Dietary	216,056	22,427	2,131	0	\$ 240,614							
155	Social Services	0	6,816	648	0	0	\$ 7,464						
160	Activities	20,470	6,816	648	0	0	0	\$ 27,934					
165	Administration	N/A	11,804	1,122	0	0	0	0		\$ 12,925	\$ 12,925		
166	Medical Records	6,032	1,921	183	0	0	0	0		8,136		\$ 8,136	
170	Inservice Education - Nursing	0	0	0	0	0	0	0	\$ -				
ANCILLARY SERVICES													
075	Patient Supplies	18,330	0	0	0	0	0	0	0	18,330	48	30	\$ 18,408
077	Specialized Support Surfaces	25,754	0	0	0	0	0	0	0	25,754	51	32	25,837
080	Physical Therapy	2,656	2,233	212	0	0	0	0	0	5,102	834	525	6,461
081	Respiratory Therapy	2,352	0	0	0	0	0	0	0	2,352	5	3	2,360
082	Occupational Therapy	0	2,233	212	0	0	0	0	0	2,446	473	298	3,217
083	Speech Pathology	0	2,222	211	0	0	0	0	0	2,433	300	189	2,922
085	Pharmacy	150,127	0	0	0	0	0	0	0	150,127	298	188	150,613
090	Laboratory	20,597	0	0	0	0	0	0	0	20,597	41	26	20,664
095	Home Health Services	0	0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services	12,603	0	0	0	0	0	0	0	12,603	27	17	12,647
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	112,164	124,748	11,855	32,391	240,614	7,440	27,845	0	557,057	10,738	6,759	574,553 *
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	24	89	0	112	21	13	147 *
NONREIMBURSABLE													
139	Residential Care	0	0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber	88	312	30	0	0	0	0	0	430	5	3	439
145	Other Nonreimbursable	33,162	1,065	101	0	0	0	0	0	34,328	83	53	34,464
	TOTAL	\$ 852,731	\$ 192,838	\$ 18,266	\$ 32,391	\$ 240,614	\$ 7,464	\$ 27,934	\$ -	\$ 831,670	\$ 12,925	\$ 8,136	\$ 852,731

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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)	\$ 1,068,116	92%							
	Property Tax (line 40)	88,709	8%	\$ 1,156,825						
005	Plant Operations and Maintenance			14,126	\$ 14,126					
010	Housekeeping			3,703	46	\$ 3,749				
060	Laundry and Linen			56,984	704	188	\$ 57,876			
065	Dietary			132,894	1,643	437	0	\$ 134,975		
155	Social Services			40,389	499	133	0	0	\$ 41,022	
160	Activities			40,389	499	133	0	0	0	\$ 41,022
165	Administration			69,944	865	230	0	0	0	0
166	Medical Records			11,383	141	37	0	0	0	0
170	Inservice Education - Nursing			0	0	0	0	0	0	0
ANCILLARY SERVICES										
075	Patient Supplies			0	0	0	0	0	0	0
077	Specialized Support Surfaces			0	0	0	0	0	0	0
080	Physical Therapy			13,235	164	44	0	0	0	0
081	Respiratory Therapy			0	0	0	0	0	0	0
082	Occupational Therapy			13,235	164	44	0	0	0	0
083	Speech Pathology			13,166	163	43	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			739,216	9,138	2,433	57,876	134,975	40,892	40,892
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	130	130
NONREIMBURSABLE										
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			1,851	23	6	0	0	0	0
145	Other Nonreimbursable			6,309	78	21	0	0	0	0
	TOTAL	\$ 1,156,825	100%	\$ 1,156,825	\$ 14,126	\$ 3,749	\$ 57,876	\$ 134,975	\$ 41,022	\$ 41,022

* (To Schedule 1)

ALLOCATION OF CAPITAL COSTS

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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 92% Of Total	Property Tax 8% Of Total
	GENERAL SERVICES									
	Capital Related (excluding lines 40 & 45)	\$ 1,068,116	92%							
	Property Tax (line 40)	88,709	8%							
005	Plant Operations and Maintenance									
010	Housekeeping									
060	Laundry and Linen									
065	Dietary									
155	Social Services									
160	Activities									
165	Administration				\$ 71,039	\$ 71,039				
166	Medical Records				11,561		\$ 11,561			
170	Inservice Education - Nursing			\$ -						
	ANCILLARY SERVICES									
075	Patient Supplies			0	0	262	43	\$ 305	\$ 281	\$ 23
077	Specialized Support Surfaces			0	0	281	46	327	302	25
080	Physical Therapy			0	13,442	4,586	746	18,774	17,334	1,440
081	Respiratory Therapy			0	0	26	4	30	28	2
082	Occupational Therapy			0	13,442	2,600	423	16,465	15,202	1,263
083	Speech Pathology			0	13,372	1,651	269	15,292	14,119	1,173
085	Pharmacy			0	0	1,638	267	1,905	1,759	146
090	Laboratory			0	0	225	37	261	241	20
095	Home Health Services			0	0	0	0	0	0	0
100	Other Ancillary Services			0	0	150	24	174	161	13
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			0	1,025,421	59,016	9,605	1,094,041	1,010,147	83,895
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	260	118	19	397	366	30
	NONREIMBURSABLE									
139	Residential Care			0	0	0	0	0	0	0
140	Beauty and Barber			0	1,880	29	5	1,915	1,768	147
145	Other Nonreimbursable			0	6,407	458	75	6,941	6,408	532
	TOTAL	\$ 1,156,825	100%	\$ -	\$ 1,074,224	\$ 71,039	\$ 11,561	\$ 1,156,825	\$ 1,068,116	\$ 88,709

* (To Schedule 1)

ALLOCATION OF ADMINISTRATION AND OTHER DIRECT PASS-THROUGH COSTS

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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. 70% of Total	DPH Licensing Fees 1% of Total	Professional Liability Ins. 1% of Total	Quality Assur. Fees 28% of Total	Caregiver Training 0% of Total
GENERAL SERVICES														
045	Property Insurance	\$ 28,081												
055	Interest - Other	0												
165	Administration (Salaries & Wages, Fringe Benefits, Agency Staff and Other - Nonlabor)	1,005,925												
	Total Costs Allocable as Administration	1,034,006	70%											
167	CDPH Licensing Fees	22,080	1%											
168	Professional Liability Insurance	10,281	1%											
169	Quality Assurance Fees	414,726	28%											
174	Caregiver Training	0	0%											
	Total	1,481,093	100%						\$ 1,481,093					
ANCILLARY SERVICES														
075	Patient Supplies			\$ 5,679	\$ -	\$ 18,330	\$ -	\$ 24,009	5,462	\$ 3,813	\$ 81	\$ 38	\$ 1,529	\$ -
077	Specialized Support Surfaces			0	0	25,754	0	25,754	5,859	4,090	87	41	1,641	0
080	Physical Therapy			399,044	2,692	5,102	13,442	420,280	95,611	66,750	1,425	664	26,772	0
081	Respiratory Therapy			0	0	2,352	0	2,352	535	374	8	4	150	0
082	Occupational Therapy			219,710	2,692	2,446	13,442	238,290	54,209	37,846	808	376	15,179	0
083	Speech Pathology			132,825	2,678	2,433	13,372	151,308	34,422	24,031	513	239	9,639	0
085	Pharmacy			0	0	150,127	0	150,127	34,153	23,843	509	237	9,563	0
090	Laboratory			0	0	20,597	0	20,597	4,686	3,271	70	33	1,312	0
095	Home Health Services			0	0	0	0	0	0	0	0	0	0	0
100	Other Ancillary Services			1,105	0	12,603	0	13,708	3,118	2,177	46	22	873	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			3,060,808	765,275	557,057	1,025,421	5,408,560	1,230,414	858,997	18,343	8,541	344,532	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			10,086	329	112	260	10,787	2,454	1,713	37	17	687	0*
NONREIMBURSABLE														
139	Residential Care			0	0	0	0	0	0	0	0	0	0	0
140	Beauty and Barber			0	377	430	1,880	2,687	611	427	9	4	171	0
145	Other Nonreimbursable			0	1,283	34,328	6,407	42,019	9,559	6,673	143	66	2,677	0
	SUBTOTAL	\$ 1,481,093		\$ 3,829,257	\$ 775,327	\$ 831,670	\$ 1,074,224	\$ 6,510,478	\$ 1,481,093					
	Total Administrative Costs							\$ 1,481,093		\$ 1,034,006	\$ 22,080	\$ 10,281	\$ 414,726	\$ -
	Unit Cost Multiplier							0.22749373						
	Accumulated Administration Costs (Sch 2 thru 5)			\$ 57,538	\$ 21,061	\$ 82,601	\$ 161,200							
	TOTAL FACILITY COSTS							\$ 8,152,771						

* (To Schedule 1)

STATISTICS FOR COST ALLOCATION

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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

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	206									
010	Housekeeping	54	54								
060	Laundry and Linen	831	831	831							
065	Dietary	1,938	1,938	1,938							
155	Social Services	589	589	589							
160	Activities	589	589	589							
165	Administration	1,020	1,020	1,020							
166	Medical Records	166	166	166							
170	Inservice Education - Nursing										
ANCILLARY SERVICES											
075	Patient Supplies									24,009	24,009
077	Specialized Support Surfaces									25,754	25,754
080	Physical Therapy	193	193	193						420,280	420,280
081	Respiratory Therapy									2,352	2,352
082	Occupational Therapy	193	193	193						238,290	238,290
083	Speech Pathology	192	192	192						151,308	151,308
085	Pharmacy									150,127	150,127
090	Laboratory									20,597	20,597
095	Home Health Services									0	0
100	Other Ancillary Services									13,708	13,708
101	Subacute Care Ancillary Services									0	0
102	Subacute Care - Pediatric Ancillary Services									0	0
ROUTINE SERVICES											
105	Skilled Nursing Care	10,780	10,780	10,780	304,260	91,278	3,002,176	3,002,176	3,002,176	5,408,560	5,408,560
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						9,543	9,543	9,543	10,787	10,787
NONREIMBURSABLE											
139	Residential Care									0	0
140	Beauty and Barber	27	27	27						2,687	2,687
145	Other Nonreimbursable	92	92	92						42,019	42,019
	TOTAL STATISTICS	16,870	16,664	16,610	304,260	91,278	3,011,719	3,011,719	3,011,719	6,510,478	6,510,478
	TOTAL DIRECT SALARIES COSTS - SCH. 2						\$ 67,675	\$ 103,664			
	UNIT COST MULTIPLIER (DIRECT SALARIES)						0.022470556	0.03442021			
	TOTAL INDIRECT SALARIES COSTS - SCH. 3		\$ 32,092	\$ 199,716	\$ 150,489	\$ 360,832	\$ 8,216	\$ 8,216	\$ 87,472	\$ 14,229	\$ 43,310
	UNIT COST MULTIPLIER (INDIRECT SALARIES)		1.92582813	12.02384074	0.49460716	3.95311530	0.00272813	0.00272813	0.02904388	0.00218550	0.00665230
	TOTAL INDIRECT OTHER COSTS - SCH. 4		\$ 192,838	\$ 18,266	\$ 32,391	\$ 240,614	\$ 7,464	\$ 27,934	\$ -	\$ 12,925	\$ 8,136
	UNIT COST MULTIPLIER (INDIRECT OTHER)		11.57213154	1.09969266	0.10645923	2.63605683	0.00247822	0.00927500	0.00000000	0.00198530	0.00124960
	TOTAL CAPITAL COSTS - SCH. 5	\$ 1,156,825	\$ 14,126	\$ 3,749	\$ 57,876	\$ 134,975	\$ 41,022	\$ 41,022	\$ -	\$ 71,039	\$ 11,561
	UNIT COST MULTIPLIER (CAPITAL COSTS)	68.57291049	0.84769681	0.22569011	0.19021913	1.47871913	0.01362068	0.01362068	0.00000000	0.01091152	0.00177580

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:

DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

Fiscal Period:

JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

Provider NPI:

1548232150

OSHPD Facility Number:

206440758

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	\$ 26,069	\$ 0	\$ 26,069	(Sch 3)
005	.20-.39	Fringe Benefits	6200	6,023	0	6,023	(Sch 3)
005	.79	Agency Staff	6200		0	0	(Sch 3)
005	.40-.99	Other - Nonlabor	6200	193,250	(412)	192,838	(Sch 4)
005		Plant Operations and Maintenance - Total	6200	\$ 225,342	\$ (412)	\$ 224,930	
010		Housekeeping					
010	.01-.19	Salaries and Wages	6300	\$ 147,804	\$ 0	\$ 147,804	(Sch 3)
010	.20-.39	Fringe Benefits	6300	51,808	0	51,808	(Sch 3)
010	.79	Agency Staff	6300		0	0	(Sch 3)
010	.40-.99	Other - Nonlabor	6300	17,641	0	17,641	(Sch 4)
010		Housekeeping - Total	6300	\$ 217,253	\$ 0	\$ 217,253	
015		Depreciation: Buildings and Improvements	7110 - 7120	\$ (762)	\$ 2,223	\$ 1,461	(Sch 5)
020		Depreciation: Leasehold Improvements	7130	14,518	0	14,518	(Sch 5)
025		Depreciation: Equipment	7140	22,480	0	22,480	(Sch 5)
030		Depreciation and Amortization - Other	7150 - 7160		0	0	(Sch 5)
035		Leases and Rentals	7200	2,469	11,580	14,049	(Sch 5)
040		Property Taxes	7300	88,709	0	88,709	(Sch 5)
045		Property Insurance	7400	28,081	0	28,081	(Sch 5)
050		Interest - Property, Plant, and Equipment	7500	1,015,608	0	1,015,608	(Sch 6)
055		Interest - Other	7600	\$	\$ 0	\$ 0	(Sch 6)
057		Subtotal 005 - 055		\$ 1,613,698	\$ 13,391	\$ 1,627,089	
060		Laundry and Linen					
060	.01-.19	Salaries and Wages	6400	\$ 104,857	\$ 0	\$ 104,857	(Sch 3)
060	.20-.39	Fringe Benefits	6400	34,040	0	34,040	(Sch 3)
060	.79	Agency Staff	6400	0	0	0	(Sch 3)
060	.40-.99	Other - Nonlabor	6400	21,861	0	21,861	(Sch 4)
060		Laundry and Linen - Total	6400	\$ 160,758	\$ 0	\$ 160,758	
065		Dietary					
065	.01-.19	Salaries and Wages	6500	\$ 249,120	\$ 0	\$ 249,120	(Sch 3)
065	.20-.39	Fringe Benefits	6500	84,678	0	84,678	(Sch 3)
065	.79	Agency Staff	6500		0	0	(Sch 3)
065	.40-.99	Other - Nonlabor	6500	216,056	0	216,056	(Sch 4)
065		Dietary - Total	6500	\$ 549,854	\$ 0	\$ 549,854	
070		Provision for Bad Debts	7700	\$	0	\$ 0	
		Ancillary Services					
075		Patient Supplies					
075	.01-.19	Salaries and Wages	8100	\$	\$ 4,869	\$ 4,869	(Sch 2)
075	.20-.39	Fringe Benefits	8100		810	810	(Sch 2)
075	.79	Agency Staff	8100		0	0	(Sch 2)
075	.40-.99	Other - Nonlabor	8100	18,330	0	18,330	(Sch 4)
075		Patient Supplies - Total	8100	\$ 18,330	\$ 5,679	\$ 24,009	
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	19,662	6,092	25,754	(Sch 4)
077		Specialized Support Surfaces - Total	8150	\$ 19,662	\$ 6,092	\$ 25,754	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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	\$ 309,582	\$ (3,400)	\$ 306,182	(Sch 2)
080	.20-.39	Fringe Benefits	8200	92,862	0	92,862	(Sch 2)
080	.79	Agency Staff	8200		0	0	(Sch 2)
080	.40-.99	Other - Nonlabor	8200	2,656	0	2,656	(Sch 4)
080		Physical Therapy - Total	8200	\$ 405,100	\$ (3,400)	\$ 401,700	
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	2,352	0	2,352	(Sch 4)
081		Respiratory Therapy - Total	8220	\$ 2,352	\$ 0	\$ 2,352	
082		Occupational Therapy					
082	.01-.19	Salaries and Wages	8250	\$ 165,131	\$ 0	\$ 165,131	(Sch 2)
082	.20-.39	Fringe Benefits	8250	54,579	0	54,579	(Sch 2)
082	.79	Agency Staff	8250		0	0	(Sch 2)
082	.40-.99	Other - Nonlabor	8250		0	0	(Sch 4)
082		Occupational Therapy - Total	8250	\$ 219,710	\$ 0	\$ 219,710	
083		Speech Pathology					
083	.01-.19	Salaries and Wages	8280	\$ 100,872	\$ 0	\$ 100,872	(Sch 2)
083	.20-.39	Fringe Benefits	8280	31,953	0	31,953	(Sch 2)
083	.79	Agency Staff	8280		0	0	(Sch 2)
083	.40-.99	Other - Nonlabor	8280		0	0	(Sch 4)
083		Speech Pathology - Total	8280	\$ 132,825	\$ 0	\$ 132,825	
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	150,127	0	150,127	(Sch 4)
085		Pharmacy - Total	8300	\$ 150,127	\$ 0	\$ 150,127	
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	20,597	0	20,597	(Sch 4)
090		Laboratory - Total	8400	\$ 20,597	\$ 0	\$ 20,597	
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	\$	\$ 947	\$ 947	(Sch 2)
100	.20-.39	Fringe Benefits	8900		158	158	(Sch 2)
100	.79	Agency Staff	8900		0	0	(Sch 2)
100	.40-.99	Other - Nonlabor	8900	12,515	88	12,603	(Sch 4)
100		Other Ancillary Services - Total	8900	\$ 12,515	\$ 1,193	\$ 13,708	

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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		\$ 981,218	\$ 9,564	\$ 990,782	
		Routine Services					
105		Skilled Nursing Care					
105	.01-.19	Salaries and Wages	6110	\$ 2,174,389	\$ (17,439)	\$ 2,156,950	(Sch 2)
105	.20-.39	Fringe Benefits	6110	735,215	(2,153)	733,062	(Sch 2)
105	.49	Agency Staff	6110		0	0	(Sch 2)
105	.40-.99	Other - Nonlabor	6110	112,187	(23)	112,164	(Sch 4)
105		Skilled Nursing Care - Total	6110	\$ 3,021,791	\$ (19,615)	\$ 3,002,176	
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:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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	\$	\$ 1,900	\$ 1,900
135	.20-.39	Fringe Benefits	6190		316	316
135	.49	Agency Staff	6190		0	0
135	.40-.99	Other - Nonlabor	6190	7,327	0	7,327
135		Other Routine Services - Total	6190	\$ 7,327	\$ 2,216	\$ 9,543 (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	88	0	88 (Sch 4)
140		Beauty and Barber - Total	8900	\$ 88	\$ 0	\$ 88
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	33,162	0	33,162 (Sch 4)
145		Other Nonreimbursable - Total	9100	\$ 33,162	\$ 0	\$ 33,162
146		Subtotal 105 - 145		\$ 3,062,368	\$ (17,399)	\$ 3,044,969
155		Social Services				
155	.01-.19	Salaries and Wages	6600	\$ 51,828	\$ 0	\$ 51,828 (Sch 2)
155	.20-.39	Fringe Benefits	6600	15,847	0	15,847 (Sch 2)
155	.49	Agency Staff	6600		0	0 (Sch 2)
155	.40-.99	Other - Nonlabor	6600		0	0 (Sch 4)
155		Social Services - Total	6600	\$ 67,675	\$ 0	\$ 67,675

SUMMARY OF AUDITED PROGRAM EXPENSES

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

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

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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	\$ 78,455	\$ 0	\$ 78,455	(Sch 2)
160	.20-.39	Fringe Benefits	6700	25,209	0	25,209	(Sch 2)
160	.49	Agency Staff	6700		0	0	(Sch 2)
160	.40-.99	Other - Nonlabor	6700	20,470	0	20,470	(Sch 4)
160		Activities - Total	6700	\$ 124,134	\$ 0	\$ 124,134	
165		Administration					
165	.01-.19	Salaries and Wages	6900	\$ 311,418	\$ 0	\$ 311,418	(Sch 6)
165	.20-.39	Fringe Benefits	6900	137,845	0	137,845	(Sch 6)
165	.49	Agency Staff	6900		0	0	(Sch 6)
165	.40-.99	Other - Nonlabor	6900	794,024	(237,362)	556,662	(Sch 6)
165		Administration - Total	6900	\$ 1,243,287	\$ (237,362)	\$ 1,005,925	
166		Medical Records					
166	.01-.19	Salaries and Wages	6900	\$ 38,129	\$ 0	\$ 38,129	(Sch 3)
166	.20-.39	Fringe Benefits	6900	2,865	0	2,865	(Sch 3)
166	.49	Agency Staff	6900		0	0	(Sch 3)
166	.40-.99	Other - Nonlabor	6900	6,032	0	6,032	(Sch 4)
166		Medical Records - Total	6900	\$ 47,026	\$ 0	\$ 47,026	
167		CDPH Licensing Fees	6900	\$ 4,480	\$ 17,600	\$ 22,080	(Sch 6)
168		Professional Liability Insurance	6900	\$ 10,281	\$ 0	\$ 10,281	(Sch 6)
169		Quality Assurance Fees	6900	\$ 414,726	\$ 0	\$ 414,726	(Sch 6)
170		Inservice Education - Nursing					
170	.01-.19	Salaries and Wages	6800	\$ 66,682	\$ 0	\$ 66,682	(Sch 3)
170	.20-.39	Fringe Benefits	6800	20,790	0	20,790	(Sch 3)
170	.49	Agency Staff	6800		0	0	(Sch 3)
170	.40-.99	Other - Nonlabor	6800		0	0	(Sch 4)
170		Inservice Education - Nursing - Total	6800	\$ 87,472	\$ 0	\$ 87,472	
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		\$ 1,999,081	\$ (219,762)	\$ 1,779,319	
200		Total		\$ 8,366,977	\$ (214,206)	\$ 8,152,771	

210	0.24	Total Facility Group Health Insurance *	6900			\$ 339,913	
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* For informational purposes only, this amount is included in various cost centers above.

Provider Name:
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ

Provider NPI:
1548232150

OSHPD Facility Number:
206440758

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

Line No.	Sub No.		AUDIT ADJ 9	AUDIT ADJ 10	AUDIT ADJ 11	AUDIT ADJ 12	AUDIT ADJ 13	AUDIT ADJ 14	AUDIT ADJ	AUDIT ADJ	AUDIT ADJ
174	3	Caregiver Training - Agency Staff									
174	4	Caregiver Training - Other - Nonlabor									
200		Total	<u>(3,400)</u>	<u>(4,500)</u>	<u>(2,193)</u>	<u>(67,736)</u>	<u>(133,627)</u>	<u>(2,750)</u>	<u>0</u>	<u>0</u>	<u>0</u>

Provider Name							Fiscal Period			Provider NPI		Adjustments
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1548232150		19
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>												
1A	Not Reported			8	210	4	Group Health Insurance To include Group Health Insurance in the audit for informational purposes only. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304			\$0	\$339,913	\$339,913

Provider Name							Fiscal Period	Provider NPI	Adjustments		
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548232150	19		
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
1B	10.5	005	4	8A-1	005	4	Plant Operations and Maintenance - Other - Nonlabor	\$193,250	(\$412)	\$192,838	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	794,024	(4,557)	789,467 *	
	10.5	035	4	8A-1	035	4	Leases and Rentals	2,469	4,969	7,438 *	
							To reclassify storage lease expenses from the using cost center to the Leases and Rentals cost center for proper cost finding. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 52000(e) and 52501				
2	10.5	015	4	8A-1	015	4	Depreciation - Buildings and Improvements	(\$762)	\$2,223	\$1,461	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 789,467	(2,223)	787,244 *	
							To reverse provider's Depreciation adjustment. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304				
3	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$7,438	\$606	\$8,044 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 787,244	(606)	786,638 *	
							To reclassify Casamba software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023				
4	10.5	035	4	8A-1	035	4	Leases and Rentals	* \$8,044	\$773	\$8,817 *	
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 786,638	(773)	785,865 *	
							To reclassify DocuTech software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232150		19
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>RECLASSIFICATIONS OF REPORTED COSTS</u>											
5	10.5	035	4	8A-1	035	4	Leases and Rentals	*	\$8,817	\$5,232	\$14,049
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	*	785,865	(5,232)	780,633 *
							To reclassify MDI Achieve software charge for proper cost determination. 42 CFR 413.130, 413.20, 413.24, and 413.5 CMS Pub. 15-1, Sections 2300, 2306, and 2307 CMS Pub. 15-2, Section 2408 W&I Code 14126.023				
6	10.5	075	1	8A-1	075	1	Patient Supplies - Salaries and Wages		\$0	\$4,869	\$4,869
	10.5	075	2	8A-1	075	2	Patient Supplies - Fringe Benefits		0	810	810
	10.5	077	4	8A-1	077	4	Specialized Support Surfaces - Salaries and Wages		19,662	6,092	25,754
	10.5	100	1	8A-1	100	1	Other Ancillary Services - Salaries and Wages		0	947	947
	10.5	100	2	8A-1	100	2	Other Ancillary Services - Fringe Benefits		0	158	158
	10.5	135	1	8A-1	135	1	Other Routine Services - Salaries and Wages		0	1,900	1,900
	10.5	135	2	8A-1	135	2	Other Routine Services - Fringe Benefits		0	316	316
	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages		2,174,389	(12,939)	2,161,450 *
	10.5	105	2	8A-1	105	2	Skilled Nursing Care - Fringe Benefits		735,215	(2,153)	\$733,062
							To reclassify central supplies wages and benefits to the appropriate cost center. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2302.4, 2302.8, and 2306				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments			
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232150		19			
Report References							Explanation of Audit Adjustments							
Cost Report			Audit Report									As Reported	Increase (Decrease)	As Adjusted
Adj. No.	MC530 Page or Exhibit	Line	Col.	Sch.	Line	Sub No								
<u>RECLASSIFICATIONS OF REPORTED COSTS</u>														
7	10.5	100	4	8A-1	100	4	Other Ancillary Services - Other - Nonlabor	\$12,515	\$88	\$12,603				
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* 780,633	(88)	780,545 *				
							To adjust the provider's reclassification of Beauty and Barber costs to agree with the provider's general ledger.							
							42 CFR 413.20 and 413.24							
							CMS Pub. 15-1, Sections 2300 and 2304							
8	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor	* \$780,545	(\$17,600)	\$762,945 *				
	10.5	167	4	8A-1	167	4	Administration - CDPH Licensing Fees	4,480	17,600	22,080				
							To reclassify DPH Licensing Fees to the appropriate cost center for proper cost determination.							
							42 CFR 413.20 and 413.24							
							CMS Pub. 15-1, Sections 2300, 2302.4, and 2302.8							

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1548232150		19
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>ADJUSTMENTS TO REPORTED COSTS</u>										
9	10.5	080	1	8A-1	080	1	Physical Therapy - Salaries and Wages To eliminate commission expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$309,582	(\$3,400)	\$306,182
10	10.5	105	1	8A-1	105	1	Skilled Nursing Care - Salaries and Wages To eliminate bonus expense due to insufficient documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	* \$2,161,450	(\$4,500)	\$2,156,950
11	10.5	105	4	8A-1	105	4	Skilled Nursing Care - Other - Nonlabor	112,187	(\$23)	\$112,164
	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate meals and entertainment expense due to insufficient documentation. 42 CFR 413.20, 413.24, and 413.9(c)(3) CMS Pub. 15-1, Sections 2102.3, 2105, 2300, and 2304	* \$762,945	(2,170)	\$760,775 *
12	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To adjust reported home office costs to agree with the Fundamental Administrative Services, LLC Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$760,775		
13							To adjust reported home office costs to agree with the Mariner Home Office Audit Report for fiscal period ended December 31, 2011. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304		(133,627) (\$201,363)	\$559,412 *

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232150		19
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>ADJUSTMENTS TO REPORTED COSTS</u>											
14	10.5	165	4	8A-1	165	4	Administration - Other - Nonlabor To eliminate excess Medical Director expenses due to insufficient documentation that the expense is necessary, reasonable, common in the industry, and prudent. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$559,412	(\$2,750)	\$556,662

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider NPI		Adjustments
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011		1548232150		19
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>ADJUSTMENT TO REPORTED PATIENT DAYS</u>											
15	4.1	70	6	1	12	N/A	Total Patient Days 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	30,470	(8)	30,462	
16	4.1	70	2	1	15	N/A	Medi-Cal Days 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 Month June 30, 2012 Report Date: August 28, 2012 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	4,136	(4,002)	134	
17	Not Reported			1	16	N/A	Medi-Cal Managed Care Days To include Medi-Cal Managed Care days to agree with the provider's patient census records. 42 CFR 413.20 and 413.50 CMS Pub. 15-1, Sections 2205 and 2304	0	14,325	14,325	

Provider Name							Fiscal Period			Provider NPI		Adjustments
DRIFTWOOD HEALTH CARE CENTER SANTA CRUZ							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			1548232150		19
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>ADJUSTMENTS TO OTHER MATTERS</u>												
18	Not Reported			1	14	N/A	Overpayments		\$0			
							To recover outstanding Medi-Cal credit balances due to lack of documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			\$6,476		
19							To recover outstanding Medi-Cal overpayments due to insufficient documentation overpayment was returned to state. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22, Sections 50761 and 51458.1			4,560	\$11,036	
										\$11,036	\$11,036	