

**REPORT
ON THE
HOME OFFICE AUDIT**

**UNITED CARE HOMES, INC.
ROWLAND HEIGHTS, CALIFORNIA**

**FISCAL PERIOD ENDED
DECEMBER 31, 2011**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Lan Nguyen
Auditor: Vanessa Hu**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: July 10, 2013

Susana Tubianosa, President
United Care Homes, Inc.
1982 Camwood Avenue
Rowland Heights, CA 91748

UNITED CARE HOMES, INC.
FISCAL PERIOD ENDED DECEMBER 31, 2011

We have examined the Medi-Cal Home Office Cost Report for the fiscal period ended December 31, 2011. 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 Comparison of Reported and Audited Home Office Cost represents a proper determination of home office allowable costs for the above fiscal period in accordance with Medi-Cal reimbursement principles. The audited home office cost will be incorporated, by separate adjustment, into each applicable facility audit report.

This audit report includes the:

1. Comparison of Reported and Audited Home Office Cost and supporting schedules
2. Audit Adjustments Schedule

If you disagree with the decision of the Department, the results of the home office audit may only be appealed through each individual facility's audit report. Please refer to the appeal instructions in each facility's audit report.

Susana Tubianosa
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If you have questions regarding this report, you may call the Audits Section—Santa Ana at (714) 558-4434.

(Original signed by Margaret A. Varho)

Margaret A. Varho, Chief
Audits Section—Santa Ana
Financial Audits Branch

Certified

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**COMPARISON OF REPORTED AND AUDITED
HOME OFFICE COST**

HOME OFFICE:
UNITED CARE HOMES, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER 2	FISCAL YEAR END 3	REPORTED COST 4	AUDITED COST 5	VARIANCE 6
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(From Sch 2, Col 6) (Col 5 - Col 4)

1.	UCH - Camwood	1528112687	12/31/11	\$78,059	\$59,578	(\$18,481)
2.	UCH - Kinbrae	1841344918	12/31/11	81,554	62,781	(18,773)
3.	UCH - Valinda	1326192402	12/31/11	74,296	56,359	(17,937)
4.	Lyonwood	Community Care	12/31/11	48,221	65,439	17,218
5.	Victoria	Community Care	12/31/11	31,405	50,988	19,583
6.	UCH - Delhaven	1114108487	12/31/11	72,187	53,943	(18,244)
7.	UCH - Purejoy I	1992993786	12/31/11	80,390	61,599	(18,791)
8.	UCH - Purejoy II	1952538936	12/31/11	77,782	65,625	(12,157)
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TOTALS

	\$543,894	\$476,312	(\$67,582)
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SUMMARY OF DIRECT AND ALLOCATED POOL COST

HOME OFFICE:
UNITED CARE HOMES, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER 2	FISCAL YEAR END 3	DIRECT EXPENSES 4	POOLED EXPENSES 5	TOTAL DIRECT & POOLED FACILITY EXPENSE 6
			(From Sch 4)	(From Sch 3)	(Col 4 + Col 5)
1. UCH - Camwood	1528112687	12/31/11	\$24,687	\$34,891	\$59,578
2. UCH - Kinbrae	1841344918	12/31/11	27,273	35,508	62,781
3. UCH - Valinda	1326192402	12/31/11	24,246	32,113	56,359
4. Lyonwood	Community Care	12/31/11	29,866	35,573	65,439
5. Victoria	Community Care	12/31/11	27,273	23,715	50,988
6. UCH - Delhaven	1114108487	12/31/11	18,581	35,362	53,943
7. UCH - Purejoy I	1992993786	12/31/11	26,124	35,475	61,599
8. UCH - Purejoy II	1952538936	12/31/11	30,101	35,524	65,625
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TOTALS			\$208,151	\$268,161	\$476,312

(To Sch 1)

ALLOCATION OF POOLED EXPENSES

HOME OFFICE:
UNITED CARE HOMES, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

PART I - ALLOCATION BETWEEN PROVIDER AND NONPROVIDER COMPONENTS

FACILITY	Allocation Statistics Base:		Allocation Pool Expenses 3
	Accumulated Cost 1	Percent 2	
Program Services (Adj)	\$0	0.0000%	\$0
Nonprogram Services (Adj)		0.0000%	0
TOTAL	\$0	0.0000%	\$268,161

(From Sch 5)

PART II - ALLOCATION TO INDIVIDUAL CHAIN COMPONENTS

CHAIN COMPONENTS	MEDI-CAL NUMBER	Audit Adjustment	Allocation Statistic: (Client Days)	Allocated Pool Expense (Col 2 X UCM)
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1. UCH - Camwood	1528112687		2,148	\$34,891
2. UCH - Kinbrae	1841344918		2,186	35,508
3. UCH - Valinda	1326192402		1,977	32,113
4. Lyonwood	Community Care		2,190	35,573
5. Victoria	Community Care		1,460	23,715
6. UCH - Delhaven	1114108487		2,177	35,362
7. UCH - Purejoy I	1992993786		2,184	35,475
8. UCH - Purejoy II	1952538936		2,187	35,524
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TOTALS

16,509 \$268,161

(To Sch 2)

UNIT COST MULTIPLIER (UCM) (Pooled Expenses/Patient Days)	16.243322
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DIRECT ALLOCATION OF EXPENSES TO CHAIN COMPONENTS

HOME OFFICE:
UNITED CARE HOMES, INC.

FISCAL PERIOD ENDED:
DECEMBER 31, 2011

CHAIN COMPONENTS 1	MEDI-CAL NUMBER	REPORTED TOTAL (Col F) 2	Expense Directly Allocable to Chain Component				AUDITED TOTAL 7
			Client Transportation 3 (Adj 2,3) (Adj 4)	Personal Care and Laundry 4 (Adj 5) (Adj)	Officer Sal Ben, Payroll Tax 5 (Adj 6,7) (Adj 8)	Admin Sal Payroll Tax 6 (Adj 9) (Adj 10,11)	
1. UCH - Camwood	1528112687	\$36,733	(\$2,340)	(\$983)	(\$8,723)		\$24,687
2. UCH - Kinbrae	1841344918	39,497	(2,340)	(983)	(8,901)		27,273
3. UCH - Valinda	1326192402	36,260	(2,341)	(983)	(8,690)		24,246
4. Lyonwood	Community Care	6,087			(395)	24,174	29,866
5. Victoria	Community Care	3,315			(215)	24,173	27,273
6. UCH - Delhaven	1114108487	30,303	(2,341)	(983)	(8,398)		18,581
7. UCH - Purejoy I	1992993786	38,371	(2,342)	(984)	(8,921)		26,124
8. UCH - Purejoy II	1952538936	35,705	(2,343)	(984)	(8,748)	6,471	30,101
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TOTALS		\$226,271	(\$14,047)	(\$5,900)	(\$52,991)	\$54,818	\$208,151

(To Sch 2)

STATEMENT OF REIMBURSABLE COSTS

HOME OFFICE:
UNITED CARE HOMES, INC.FISCAL PERIOD ENDED:
DECEMBER 31, 2011

ACCOUNT DESCRIPTION 1	REPORTED COSTS 2	COST AUDIT ADJUSTMENTS 3	AUDITED COSTS 4	DIRECT COST 5	AUDITED POOLED COSTS 6
(Adj 1)		(Adj 2-5) (Adj 8,12-28)	(Col 2 + Col 3)	(Adj 2-11) (Adj)	(Col 4 - Col 5)
1. Salaries-Administrative	\$179,560		\$179,560	\$51,471	\$128,089
2. Salaries-Other			0		0
3. Payroll Taxes	106,100		106,100	94,964	11,136
4. Employee Benefits			0		0
5. Travel			0		0
6. Entertainment			0		0
7. Automobile			0		0
8. Depreciation-Building			0		0
9. Depreciation-Equipment			0		0
10. Other Depreciation and Amortization			0		0
11. Leases and Rentals			0		0
12. Interest-Mortgages			0		0
13. Interest-Other			0		0
14. Taxes and Licenses			0		0
15. Legal and Accounting			0		0
16. Insurance			0		0
17. Telephone			0		0
18. Utilities	1,625	3,088	4,713		4,713
19. Office Supplies			0		0
20. Nonprogram			0		0
21. Worker's Compensation	36,852	(8,000)	28,852	28,150	702
22. Other General and Administrative	115,492	(23,777)	91,715		91,715
23. Home Repairs and Maintenance	28,837	(10,728)	18,109		18,109
24. Administrative Benefits-Life	1,963		1,963	0	1,963
25. Administrative Benefits-Health	11,734		11,734		11,734
26. Personal Care and Laundry	7,437	(5,900)	1,537	1,537	0
27. Dietary	16,738		16,738	16,738	0
28. Client Transportation	36,928	(22,266)	14,662	14,662	0
29. Dietitian Consultant	65		65	65	0
30. Occupational Consultant	414		414	414	0
31. Psychology Consultant	150		150	150	0
32.			0		0
33.			0		0
34.			0		0
TOTAL EXPENSES	\$543,895	(\$67,583)	\$476,312	\$208,151	\$268,161
				(To Sch 4)	(To Sch 3)

Provider Name							Fiscal Period			Provider NPI		Adjustments
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011			HOME OFFICE		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted		
Cost Report				Audit Report								
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col						
<u>MEMORANDUM ADJUSTMENT</u>												
1				5		1	To report the home office costs per the provider's Schedule 2, in accordance with the home office cost report format.					

Provider Name							Fiscal Period	Provider NPI		Adjustments
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col				
ADJUSTMENTS TO REPORTED DIRECT COSTS										
2	4.2	1	7	4	1	3	UCH - Camwood	\$36,733	(\$1,924)	\$34,809 *
	4.2	2	7	4	2	3	UCH - Kinbrae	39,497	(1,924)	37,573 *
	4.2	3	7	4	3	3	UCH - Valinda	36,260	(1,924)	34,336 *
	4.2	6	7	4	6	3	UCH - Delhaven	30,303	(1,924)	28,379 *
	4.2	7	7	4	7	3	UCH - Purejoy I	38,371	(1,925)	36,446 *
	4.2	8	7	4	8	3	UCH - Purejoy II	35,705	(1,925)	33,780 *
	2	5	5	5	28	5	Client Transportation	28,709	(11,546)	17,163 *
	2	5	4	5	28	3	Client Transportation	36,928	(11,546)	25,382 *
							To eliminate personal luxury car expense not related to patient care 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2104.3			
3	4.2	1	7	4	1	3	UCH - Camwood	* \$34,809	(\$378)	\$34,431 *
	4.2	2	7	4	2	3	UCH - Kinbrae	* 37,573	(378)	37,195 *
	4.2	3	7	4	3	3	UCH - Valinda	* 34,336	(378)	33,958 *
	4.2	6	7	4	6	3	UCH - Delhaven	* 28,379	(378)	28,001 *
	4.2	7	7	4	7	3	UCH - Purejoy I	* 36,446	(378)	36,068 *
	4.2	8	7	4	8	3	UCH - Purejoy II	* 33,780	(379)	33,401 *
	2	5	5	5	28	5	Client Transportation	* 17,163	(2,269)	14,894 *
	2	5	4	5	28	3	Client Transportation	* 25,382	(2,269)	23,113 *
							To eliminate transportation expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)			
4	4.2	1	7	4	1	3	UCH - Camwood	* \$34,431	(\$38)	\$34,393 *
	4.2	2	7	4	2	3	UCH - Kinbrae	* 37,195	(38)	37,157 *
	4.2	3	7	4	3	3	UCH - Valinda	* 33,958	(39)	33,919 *
	4.2	6	7	4	6	3	UCH - Delhaven	* 28,001	(39)	27,962 *
	4.2	7	7	4	7	3	UCH - Purejoy I	* 36,068	(39)	36,029 *
	4.2	8	7	4	8	3	UCH - Purejoy II	* 33,401	(39)	33,362 *
	2	5	5	5	28	5	Client Transportation	* 14,894	(232)	14,662
	2	5	4	5	28	3	Client Transportation	* 23,113	(232)	22,881 *
							To eliminate personal expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105			

Provider Name							Fiscal Period	Provider NPI		Adjustments	
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col					
<u>ADJUSTMENTS TO REPORTED DIRECT COSTS</u>											
5	4.2	1	7	4	1	4	UCH - Camwood	*	\$34,393	(\$983)	\$33,410 *
	4.2	2	7	4	2	4	UCH - Kinbrae	*	37,157	(983)	36,174 *
	4.2	3	7	4	3	4	UCH - Valinda	*	33,919	(983)	32,936 *
	4.2	6	7	4	6	4	UCH - Delhaven	*	27,962	(983)	26,979 *
	4.2	7	7	4	7	4	UCH - Purejoy I	*	36,029	(984)	35,045 *
	4.2	8	7	4	8	4	UCH - Purejoy II	*	33,362	(984)	32,378 *
	2	7	5	5	26	5	Personal Care and Laundry		7,437	(5,900)	1,537
	2	7	4	5	26	3	Personal Care and Laundry		7,437	(5,900)	1,537
							To eliminate personal care and laundry expense not related to patient care and for lack of documentation.				
							42 CFR 413.20, 413.24, and 413.9(c)(3)				
							CMS Pub. 15-1, Sections 2102.3, 2105, 2300 and 2304				
							W&I Code 14124.2(b)				
6	4.2	1	7	4	1	5	UCH - Camwood	*	\$33,410	(\$6,500)	\$26,910 *
	4.2	2	7	4	2	5	UCH - Kinbrae	*	36,174	(6,500)	29,674 *
	4.2	3	7	4	3	5	UCH - Valinda	*	32,936	(6,500)	26,436 *
	4.2	6	7	4	6	5	UCH - Delhaven	*	26,979	(6,500)	20,479 *
	4.2	7	7	4	7	5	UCH - Purejoy I	*	35,045	(6,500)	28,545 *
	4.2	8	7	4	8	5	UCH - Purejoy II	*	32,378	(6,500)	25,878 *
	2	11	6	5	1	6	Salaries - Administrative		140,560	39,000	179,560 *
	2	11	5	5	1	5	Salaries - Administrative		39,000	(39,000)	0 *
							To reclassify company officer salaries from direct to pooled costs for proper cost determination.				
							42 CFR 413.20 and 413.24				
							CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col.					
ADJUSTMENTS TO REPORTED DIRECT COSTS											
7	4.2	1	7	4	1	5	UCH - Camwood	*	\$26,910	(\$1,000)	\$25,910 *
	4.2	2	7	4	2	5	UCH - Kinbrae	*	29,674	(999)	28,675 *
	4.2	3	7	4	3	5	UCH - Valinda	*	26,436	(998)	25,438 *
	4.2	6	7	4	6	5	UCH - Delhaven	*	20,479	(998)	19,481 *
	4.2	7	7	4	7	5	UCH - Purejoy I	*	28,545	(998)	27,547 *
	4.2	8	7	4	8	5	UCH - Purejoy II	*	25,878	(998)	24,880 *
	2	12	6	5	24	6	Administrative Benefits - Life		0	1,963	1,963
	2	15	6	5	3	6	Payroll Taxes		10,455	4,028	14,483 *
	2	12	5	5	24	5	Administrative Benefits - Life		1,963	(1,963)	0
	2	15	5	5	3	5	Payroll Taxes		95,645	(4,028)	91,617 *
							To allocate company officer benefits and payroll taxes from direct to pooled costs for proper cost determination. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.4 and 2302.8				
8	4.2	1	7	4	1	5	UCH - Camwood	*	\$25,910	(\$1,223)	\$24,687
	4.2	2	7	4	2	5	UCH - Kinbrae	*	28,675	(1,402)	27,273
	4.2	3	7	4	3	5	UCH - Valinda	*	25,438	(1,192)	24,246
	4.2	4	7	4	4	5	Lyonwood		6,087	(395)	5,692 *
	4.2	5	7	4	5	5	Victoria		3,315	(215)	3,100 *
	4.2	6	7	4	6	5	UCH - Delhaven	*	19,481	(900)	18,581
	4.2	7	7	4	7	5	UCH - Purejoy I	*	27,547	(1,423)	26,124
	4.2	8	7	4	8	5	UCH - Purejoy II	*	24,880	(1,250)	23,630 *
	2	16	6	5	21	5	Worker's Compensation		36,150	(8,000)	28,150
	2	16	4	5	21	3	Worker's Compensation		36,852	(8,000)	28,852
							To adjust worker's compensation expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 2306				

Provider Name							Fiscal Period	Provider NPI		Adjustments	
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col					
ADJUSTMENTS TO REPORTED DIRECT COSTS											
9	4.2	8	7	4	8	6	UCH - Purejoy II	*	\$23,630	\$6,471	\$30,101
	2	11	6	5	1	6	Salaries - Administrative	*	179,560	(6,471)	173,089 *
	2	11	5	5	1	5	Salaries - Administrative	*	0	6,471	6,471 *
							To include direct care staff salaries expenses for proper cost determination.				
							42 CFR 413.17/ CMS Pub. 15-1, Sections 2150.2 and 2304				
10	4.2	4	7	4	4	6	Lyonwood	*	\$5,692	\$22,500	\$28,192 *
	4.2	5	7	4	5	6	Victoria	*	3,100	22,500	25,600 *
	2	11	6	5	1	6	Salaries - Administrative	*	173,089	(45,000)	128,089
	2	11	5	5	1	5	Salaries - Administrative	*	6,471	45,000	51,471
							To directly assign community care administrator salaries expenses for proper cost determination.				
							42 CFR 413.17/ CMS Pub. 15-1, Sections 2150.2 and 2304				
11	4.2	4	7	4	4	6	Lyonwood	*	\$28,192	\$1,674	\$29,866
	4.2	5	7	4	5	6	Victoria	*	25,600	1,673	27,273
	2	15	6	5	3	6	Payroll Taxes	*	14,483	(3,347)	11,136
	2	15	5	5	3	5	Payroll Taxes	*	91,617	3,347	94,964
							To directly assign community care administrator payroll tax expenses for proper cost determination.				
							42 CFR 413.17/ CMS Pub. 15-1, Sections 2150.2 and 2304				

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col				
<u>ADJUSTMENTS TO REPORTED POOLED COSTS</u>										
12	2	3	4	5	23	3	Home Repairs and Maintenance To eliminate home operation expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$28,837	(\$2,175)	\$26,662 *
13	2	3	4	5	23	3	Home Repairs and Maintenance To eliminate personal expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	* \$26,662	(\$1,415)	\$25,247 *
14	2	3	4	5	23	3	Home Repairs and Maintenance To capitalize the expense to agree with the detailed depreciation schedules 42 CFR 413.20, 413.24, 413.50 and 413.134 CMS Pub. 15-1, Sections 102, 2300, 2302, and 2304	* \$25,247	(\$7,865)	\$17,382 *
15	2	3	4	5	23	3	Home Repairs and Maintenance To include home office expense for proper cost determination. 42 CFR 413.17/ CMS Pub. 15-1, Sections 2150.2 and 2304	* \$17,382	\$727	\$18,109
16	2	4	4	5	18	3	Utilities To include utility expense for the Home Office. 42 CFR 413.17/ CMS Pub. 15-1, Sections 2150.2 and 2304	\$1,625	\$2,680	\$4,305 *
17	2	4	4	5	18	3	Utilities To include telephone expense for Home Office. 42 CFR 413.17/ CMS Pub. 15-1, Sections 2150.2 and 2304	* \$4,305	\$2,033	\$6,338 *
18	2	4	4	5	18	3	Utilities To eliminate owner's residential utility expense due to insufficient documentation. 42 CFR 413.17 and 413.24 CMS Pub. 15-1, Sections 2150.2 and 2304	* \$6,338	(\$1,625)	\$4,713

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period	Provider NPI		Adjustments
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		28
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col				
ADJUSTMENTS TO REPORTED POOLED COSTS										
19	2	5	6	5	28	6	Client Transportation	\$8,219	(\$8,219)	\$0
	2	5	4	5	28	3	Client Transportation To eliminate personal automobile insurance expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	22,881	(8,219) 14,662
20	2	14	4	5	22	3	Other General and Administrative To eliminate accounting expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	\$115,492	(\$3,500)	\$111,992 *
21	2	14	4	5	22	3	Other General and Administrative To eliminate accounting expense related to personal tax returns. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$111,992	(\$425) \$111,567 *
22	2	14	4	5	22	3	Other General and Administrative To eliminate dues and membership fees due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$111,567	(\$2,881) \$108,686 *
23	2	14	4	5	22	3	Other General and Administrative To eliminate dues and membership fees not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$108,686	(\$3,998) \$104,688 *
24	2	14	4	5	22	3	Other General and Administrative To eliminate telephone expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$104,688	(\$5,444) \$99,244 *

Provider Name							Fiscal Period	Provider NPI		Adjustments	
UNITED CARE HOMES, INC.							JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	HOME OFFICE		28	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	Page or Exhibit	Line	Col.	Sch.	Line	Col					
ADJUSTMENTS TO REPORTED POOLED COSTS											
25	2	14	4	5	22	3	Other General and Administrative To eliminate late charges and iTune expense not related to patient care. 42 CFR 413.9(c)(3) / CMS Pub. 15-1, Sections 2102.3 and 2105	*	\$99,244	(\$434)	\$98,810 *
26	2	14	4	5	22	3	Other General and Administrative To eliminate the payroll expenses that have been recorded twice. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	*	\$98,810	(\$3,478)	\$95,332 *
27	2	14	4	5	22	3	Other General and Administrative To eliminate equipment lease and office expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$95,332	(\$727)	\$94,605 *
28	2	14	4	5	22	3	Other General and Administrative To eliminate office supplies expense due to lack of documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)	*	\$94,605	(\$2,890)	\$91,715

*Balance carried forward from prior/to subsequent adjustments