

**REPORT  
ON THE  
RATE SETTING AUDIT**

**TRI- ELIZABETH I- SAN PABLO  
BUENA PARK, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1205857315**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Felipe Avila  
Auditor: Ron Leiss**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: October 12, 2012

Prescila Barrios, President  
ECP Homes, Inc.  
6962 San Paco Circle  
Buena Park, CA 90620

TRI-ELIZABETH I- SAN PABLO  
NATIONAL PROVIDER IDENTIFIER: 1205857315  
FISCAL PERIOD ENDED: JUNE 30, 2011

We have examined the facility's financial records/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, 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 audit report schedules represent a proper determination of the allowable costs and patient days for the above fiscal period in accordance with Medi-Cal reimbursement principles. The results of our examination are as follows:

<u>COST AND COST PER DAY</u>		<u>COST</u>	<u>COST PER DAY</u>
Reported Cost/Cost Per Day	\$	375,335	\$ 174.90
Net Audit Adjustment		(403)	(.19)
Audited Cost/Cost Per Day	\$	<u>374,932</u>	\$ <u>174.71</u>

This audit report includes the:

1. Audit Report Schedules 1 and 2
2. Audit Adjustments Schedule

Future Medi-Cal long-term care prospective rates may be affected by this examination. The extent to which the rates change will be determined by the Department's Medi-Cal Benefits, Waiver Analysis and Rates 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.

Elizabeth G. Santos  
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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 Varho)***

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

Certified

**SUMMARY OF AUDITED FACILITY CENSUS  
AND AUDITED CLIENT COST PER DAY**

**Provider:**  
TRI- ELIZABETH I- SAN PABLO

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1205857315

**SUMMARY OF AUDITED FACILITY CENSUS  
AND AUDITED CLIENT COST PER DAY**

	<b>AS REPORTED</b>	<b>AS AUDITED</b>
1. Medi-Cal Client Days (Adj )	0	0
2. Medi-Cal Managed Care Days (Adj )	2,146	2,146
3. Other Client Days (Adj )	0	0
4. Total Client Days	<u>2,146</u>	<u>2,146</u>
5. Total Client Care Expenses (From Sch. 2)	\$ <u>375,335</u>	\$ <u>374,932</u>
6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>174.90</u>	\$ <u>174.71</u>

**SHARE OF COST**

1. Share of Cost Audit Adjustment (Adj )	\$ <u>NA</u>	\$ <u>0</u>
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**OVERPAYMENTS**

1. Duplicate Payments (Adj )	\$ <u>0</u>	\$ <u>0</u>
2. Credit Balances (Adj )	\$ <u>0</u>	\$ <u>0</u>
3. Total Overpayments	\$ <u>0</u>	\$ <u>0</u>

## SUMMARY OF AUDITED FACILITY EXPENSES

Provider:  
TRI- ELIZABETH I- SAN PABLO

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1205857315

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED Col. 1	AUDIT ADJUSTMENT Col. 2	AS AUDITED Col. 3
	<b>EXPENSES: CLIENT SERVICES</b>				
	<b>Basic Facility Cost - Property Expenses</b>				
045	Depreciation and Amortization	1	\$ 8,761	\$ (343)	\$ 8,418
050	Leases and Rentals				0
055	Real Property Taxes		3,101		3,101
060	Personal Property Taxes				0
065	Mortgage Interest		11,391		11,391
070	Property Insurance				0
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 23,253	\$ (343)	\$ 22,910
	<b>Basic Facility Cost - General Home Expenses</b>				
080	Home Operations and Maintenance		\$ 5,593	\$	\$ 5,593
085	Utilities		4,844		4,844
090	Client Transportation (excluding Adult Day Services)		5,776		5,776
095	Dietary		9,601		9,601
100	Personal Care and Laundry		2,130		2,130
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 27,944	\$ 0	\$ 27,944
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 51,197	\$ (343)	\$ 50,854
	<b>EXPENSES: DIRECT CARE STAFF COSTS</b>				
115	QMRP Salaries		\$ 12,195	\$	\$ 12,195
120	QMRP Fringe Benefits				0
125	Lead Salaries				0
130	Lead Fringe Benefits				0
135	Aides Salaries		113,874		113,874
140	Aides Fringe Benefits		17,527		17,527
145	Other Salaries		18,720		18,720
150	Other Fringe Benefits		2,172		2,172
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 164,488	\$ 0	\$ 164,488

## SUMMARY OF AUDITED FACILITY EXPENSES

Provider:  
TRI- ELIZABETH I- SAN PABLO

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1205857315

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED Col. 1	AUDIT ADJUSTMENT Col. 2	AS AUDITED Col. 3
	<b>EXPENSES: CONSULTANT COSTS</b>				
160	Dietician Consultant		\$ 960	\$	\$ 960
165	Speech Pathology Consultant				0
170	Physical Therapy Consultant		510		510
175	Occupational Therapy Consultant		2,220		2,220
180	Pharmacist Consultant		475		475
185	Nurse Consultant				0
190	Psychologist Consultant		1,150		1,150
195	Physician Consultant				0
200	Recreational Consultant	2	720	(60)	660
205	Social Service Consultant				0
210	Other Consultant				0
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 6,035	\$ (60)	\$ 5,975
	<b>EXPENSES: ADMINISTRATIVE COSTS</b>				
220	Administrative Salaries **		\$	\$	\$ 0
225	Administrative Fringe Benefits				0
226	Quality Assurance Fees (excluding Adult Day Services)		19,331		19,331
230	Other General and Administrative*** (Excluding Adult Day Services)		134,284		134,284
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 153,615	\$ 0	\$ 153,615
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 375,335	\$ (403)	\$ 374,932
	<b>NON-CLIENT CARE EXPENSES</b>		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		\$	\$	\$ 0
241	Adult Day Services and Related Transportation				0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235, 240 and 241)		\$ 375,335	\$ (403)	\$ 374,932

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\*\* List only direct administrative salaries incurred at the facility level

\*\*\* List allocated administrative costs on Line 230

Provider Name		Fiscal Period				Provider NPI		Adjustments		
TRI-ELIZABETH I - SAN PABLO		JULY 1, 2010 THROUGH JUNE 30, 2011				1205857315		2		
Report References		Explanation of Audit Adjustments								
Cost Report		<u>ADJUSTMENTS TO REPORTED COSTS</u>								
Adj. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col	As Reported	Increase (Decrease)	As Adjusted	
1	4	045	4	2	045	2	\$8,761	(\$343)	\$8,418	
Depreciation and Amortization To reconcile the reported expenses to agree with the provider's general ledger. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304										
2	4.1	200	4	2	200	2	\$720	(\$60)	\$660	
Recreational Consultant To adjust recreational consultant expense to agree with expense applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300, 2302.1, 2304 and 230€										

Provider Name		Fiscal Period		Provider NPI		Adjustments				
TRI-ELIZABETH I - SAN PABLO		JULY 1, 2010 THROUGH JUNE 30, 2011		1205857315		2				
Adj. No.	Report References		Line	Sch.	Line	Col	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
	Cost Report	Audit Report								
	DHS 3076 Page or Exhibit									

\*Balance carried forward from prior/to subsequent adjustments