

**REPORT
ON THE
RATE SETTING AUDIT
UCP/SCF BUENA PARK HOUSE
BUENA PARK, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1124063763
FISCAL PERIOD ENDED
JUNE 30, 2011**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Lee Ly**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

November 14, 2012

James P. Hudson
Chief Financial Officer
UCP/SCF of Los Angeles and Ventura Counties
6430 Independence Avenue
Woodland Hills, CA 91367

UCF/SCF BUENA PARK HOUSE
NATIONAL PROVIDER IDENTIFIER (NPI) 1124063763
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	\$	976,755	\$ 197.13
Net Audit Adjustment		<u>(2,005)</u>	<u>(0.41)</u>
Audited Cost/Cost Per Day	\$	<u>974,750</u>	\$ <u>196.72</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 Fee-For-Service Rates Development Division.

James P. Hudson
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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—Burbank at (818) 295-2620.

Original Signed By

Daniel J. Giardinelli, Chief
Audits Section—Burbank
Financial Audits Branch

Certified

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

Provider:
UCP/SCF BUENA PARK HOUSE

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

Provider NPI:
1124063763

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

	AS REPORTED	AS AUDITED
1. Medi-Cal Client Days (Adj 3)	122	0
2. Medi-Cal Managed Care Days (Adj 3)	4,814	4,936
3. Other Client Days (Adj)	19	19
4. Total Client Days	<u>4,955</u>	<u>4,955</u>
5. Total Client Care Expenses (From Sch. 2)	\$ <u>976,755</u>	\$ <u>974,750</u>
6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>197.13</u>	\$ <u>196.72</u>

SHARE OF COST

1. Share of Cost Audit Adjustment (Adj)	\$ <u>0</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:
UCP/SCF BUENA PARK HOUSE

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

Provider NPI:
1124063763

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED Col. 1	AUDIT ADJUSTMENT Col. 2	AS AUDITED Col. 3
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization	1	\$ 4,572	\$ (1,645)	\$ 2,927
050	Leases and Rentals		14,600		14,600
055	Real Property Taxes		0		0
060	Personal Property Taxes		0		0
065	Mortgage Interest		0		0
070	Property Insurance		0		0
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 19,172	\$ (1,645)	\$ 17,527
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 1,095	\$	\$ 1,095
085	Utilities		392		392
090	Client Transportation (excluding Adult Day Services)		6,352		6,352
095	Dietary		36,798		36,798
100	Personal Care and Laundry		23,069		23,069
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 67,706	\$ 0	\$ 67,706
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 86,878	\$ (1,645)	\$ 85,233
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 21,408	\$	\$ 21,408
120	QMRP Fringe Benefits		0		0
125	Lead Salaries		121,839		121,839
130	Lead Fringe Benefits		70,640		70,640
135	Aides Salaries		241,227		241,227
140	Aides Fringe Benefits		118,973		118,973
145	Other Salaries		1,900		1,900
150	Other Fringe Benefits		723		723
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 576,710	\$ 0	\$ 576,710

SUMMARY OF AUDITED FACILITY EXPENSES

Provider:
UCP/SCF BUENA PARK HOUSE

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

Provider NPI:
1124063763

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED Col. 1	AUDIT ADJUSTMENT Col. 2	AS AUDITED Col. 3
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		\$ 720	\$	\$ 720
165	Speech Pathology Consultant		2,803		2,803
170	Physical Therapy Consultant		3,630		3,630
175	Occupational Therapy Consultant		1,600		1,600
180	Pharmacist Consultant		1,920		1,920
185	Nurse Consultant		17,280		17,280
190	Psychologist Consultant		0		0
195	Physician Consultant		0		0
200	Recreational Consultant		4,118		4,118
205	Social Service Consultant		12,478		12,478
210	Other Consultant		0		0
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 44,549	\$ 0	\$ 44,549
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries **		\$ 63,046	\$	\$ 63,046
225	Administrative Fringe Benefits		34,508		34,508
226	Quality Assurance Fees (excluding Adult Day Services)		49,864		49,864
230	Other General and Administrative*** Adult Day Services	(Excluding 2	121,200	(360)	120,840
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 268,618	\$ (360)	\$ 268,258
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 976,755	\$ (2,005)	\$ 974,750
	NON-CLIENT CARE EXPENSES		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		\$ 0	\$	\$ 0
241	Adult Day Services and Related Transportation		0		0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235, 240 and 241)		\$ 976,755	\$ (2,005)	\$ 974,750

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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		
UCP/SCF BUENA PARK HOUSE		JULY 1, 2010 THROUGH JUNE 30, 2011		1124063763		3		
Adj. No.	MC530 Page or Exhibit	Report References		Line	Sub No	As Reported	Increase (Decrease)	As Adjusted
		Cost Report	Audit Report					
<p style="text-align: center;">ADJUSTMENTS TO REPORTED COSTS</p>								
1	4	045	4	2	045	3	\$4,572	\$2,927
Depreciation and Amortization To adjust the Patient Life System depreciation expense for a change useful life to agree with the American Hospital Association Guideline 42 CFR 413.20 and 413.134(b)(7) CMS Pub. 15-1, Sections 104.17, 122, 2300 and 2304								
2	4.1	230	4	2	230	3	\$121,200	\$120,840
Other General and Administrative To eliminate Coral-IT expense that is not applicable to Buena Park House. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304								

Provider Name		Fiscal Period		Provider NPI		Adjustments		
UCP/SCF BUENA PARK HOUSE		JULY 1, 2010 THROUGH JUNE 30, 2011		1124063763		3		
Adj. No.	MC530 Page or Exhibit	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted
		Line	Col.	Sch.	Line			
3	2	3	1	1	1	122	(122)	0
	2	3	2	1	2	4,814	122	4,936
<p style="text-align: center;">ADJUSTMENT TO REPORTED PATIENT DAYS</p> <p>Medi-Cal Client Days Medi-Cal Managed Care Days To reclassify Medi-Cal client days to agree with the provider's census records and Medi-Cal paid claims summary report. 42 CFR 413.20, 413.24, and 413.50 CMS Pub. 15-1, Sections 2205, 2300, and 2304</p>								