APPEAL RECOMPUTATION
OF THE
AUDIT REPORT

EAST 11TH
AZUSA, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1518094812

FISCAL PERIOD ENDED
DECEMBER 31, 2011

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: Apichaya Anekananda

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

October 29, 2013

Board of Directors
ResCare, Incorporated
9901 Linn Station Road
Louisville, KY 40223-3808

In the Matter of:

EAST 11TH
NATIONAL PROVIDER IDENTIFIER (NPI) 1518094812
FISCAL PERIOD ENDED DECEMBER 31, 2011
CASE NUMBER NF14-1211-076J-DG

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated on October 2, 2013, the following revisions are made to the Medi-Cal audit report dated June 3, 2013.

SUMMARY OF REVISIONS

		COST		COST PER DAY
Audited Cost and Cost Per Day	$	336,173	$	161.62
Revision		184		0.09
Revised Cost and Cost Per Day	$	336,357	$	161.71

Enclosed are the revised schedules detailing the results of the recomputation.

Original Signed By

Julio M. Cueto, Chief
Audits Section—Rancho Cucamonga
Financial Audits Branch

cc: Steven B. Mowery
Vice President of Reimbursement

SUMMARY OF REVISED FACILITY CENSUS AND REVISED CLIENT COST PER DAY

Provider:
EAST 11TH

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

Provider NPI:
1518094812

SUMMARY OF REVISED FACILITY CENSUS AND REVISED CLIENT COST PER DAY	AS AUDITED	AS REVISED
1. Medi-Cal Client Days (Rev)	2,080	2,080
2. Medi-Cal Managed Care Days (Rev)	0	0
3. Other Client Days (Rev)	0	0
4. Total Client Days	2,080	2,080
5. Total Client Care Expenses (From Sch. 2)	$ 336,173	$ 336,357
6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	$ 161.62	$ 161.71
SHARE OF COST		
1. Share of Cost Audit Adjustment (Rev)	$ 0	$ 0
OVERPAYMENTS		
1. Duplicate Payments (Rev)	$ 0	$ 0
2. Credit Balances (Rev)	$ 0	$ 0
3. Total Overpayments	$ 0	$ 0

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
EAST 11TH

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

Provider NPI:
1518094812

Line No.	DESCRIPTION	REV NO.	AS AUDITED Col. 1	APPEAL REVISIONS Col. 2	AS REVISED Col. 3
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization		$ 9,914	$	$ 9,914
050	Leases and Rentals		4,060		4,060
055	Real Property Taxes		3,276		3,276
060	Personal Property Taxes		337		337
065	Mortgage Interest		0		0
070	Property Insurance		1,466		1,466
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		$ 19,053	$ 0	$ 19,053
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		$ 3,978	$	$ 3,978
085	Utilities		6,222		6,222
090	Client Transportation (excluding Adult Day Services)		5,684		5,684
095	Dietary		17,293		17,293
100	Personal Care and Laundry	1	4,611	184	4,795
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		$ 37,788	$ 184	$ 37,972
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		$ 56,841	$ 184	$ 57,025
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		$ 12,148	$	$ 12,148
120	QMRP Fringe Benefits		3,550		3,550
125	Lead Salaries		20,527		20,527
130	Lead Fringe Benefits		11,707		11,707
135	Aides Salaries		104,906		104,906
140	Aides Fringe Benefits		38,030		38,030
145	Other Salaries		11,344		11,344
150	Other Fringe Benefits		3,140		3,140
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		$ 205,352	$ 0	$ 205,352

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
EAST 11TH

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

Provider NPI:
1518094812

Line No.	DESCRIPTION	REV NO.	AS AUDITED Col. 1	APPEAL REVISIONS Col. 2	AS REVISED Col. 3
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		$ 589	$	$ 589
165	Speech Pathology Consultant		1,935		1,935
170	Physical Therapy Consultant		1,639		1,639
175	Occupational Therapy Consultant		990		990
180	Pharmacist Consultant		340		340
185	Nurse Consultant		0		0
190	Psychologist Consultant		1,320		1,320
195	Physician Consultant		1,763		1,763
200	Recreational Consultant		0		0
205	Social Service Consultant		0		0
210	Other Consultant		0		0
215	TOTAL CONSULTANT COST (Lines 160 through 210)		$ 8,576	$ 0	$ 8,576
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries **		$ 8,669	$	$ 8,669
225	Administrative Fringe Benefits		3,612		3,612
226	Quality Assurance Fees (excluding Adult Day Services)		21,246		21,246
230	Other General and Administrative*** (Excluding Adult Day Services)		31,877		31,877
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		$ 65,404	$ 0	$ 65,404
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		$ 336,173	$ 184	$ 336,357
	NON-CLIENT CARE EXPENSES		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		$ 0	$	$ 0
241	Adult Day Services and Related Transportation		179,027		179,027
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235, 240 and 241)		$ 515,200	$ 184	$ 515,384

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

*** List allocated administrative costs on Line 230

Provider Name	Fiscal Period	Provider NPI	Revisions
EAST 11TH	JANUARY 1, 2011 THROUGH DECEMBER 31, 2011	1518094812	1

Report References										
	Audit Report			Revised Audit Report						
Rev. No.	Sch.	Line	Col.	Sch.	Line	Col	Explanation of Appeal Revisions	As Audited	Increase (Decrease)	As Revised
							REVISION TO AUDITED COSTS			
1	2	100	3	2	100	3	Personal Care and Laundry Revision to adjustment 1. To reverse Disneyland annual pass expenses based upon the Appeals' Report of Findings, Case No. NF14-1211-076J-DG, Issue No. 2.	$4,611	$184	$4,795