

**REPORT
ON THE
RATE SETTING AUDIT
UCP/SCF DRONFIELD HOUSE – NORTH
SYLMAR, CALIFORNIA
PROVIDER NUMBERS: LTC60723F / NPI 1831341874
FISCAL PERIOD ENDED
JUNE 30, 2010**

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

**Section Chief: Daniel J. Giardinelli
Audit Supervisor: Debra K. Blake
Auditor: Rolando Hernandez**



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



EDMUND G. BROWN JR.
GOVERNOR

July 19, 2011

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

UCP/SCF DRONFIELD HOUSE - NORTH
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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, patient days, and use of share of cost 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	\$	403,549	\$ 184.27
Net Audit Adjustment		(810)	(0.37)
Audited Cost/Cost Per Day	\$	<u>402,739</u>	\$ <u>183.90</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 Rate Development Branch.

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 DRONFIELD HOUSE - NORTH

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider Number:
LTC60723F

Provider NPI:
1831341874

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

	AS REPORTED	AS AUDITED
1. Medi-Cal Client Days (Adj)	2,190	2,190
2. Other Client Days (Adj)	0	0
3. Total Client Days	<u>2,190</u>	<u>2,190</u>
4. Total Client Care Expenses (From Sch. 2)	\$ <u>403,549</u>	\$ <u>402,739</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>184.27</u>	\$ <u>183.90</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 DRONFIELD HOUSE - NORTH

Fiscal Period:
JULY 1, 2009 THROUGH JUNE 30, 2010

Provider Number:
LTC60723F

NPI:
1831341874

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		\$ 3,231	\$	\$ 3,231
050	Leases and Rentals		4,504		4,504
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)		\$ 7,735	\$ 0	\$ 7,735
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 0	\$	\$ 0
085	Utilities		111		111
090	Client Transportation		6,294		6,294
095	Dietary		17,127		17,127
100	Personal Care and Laundry		5,711		5,711
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 29,243	\$ 0	\$ 29,243
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 36,978	\$ 0	\$ 36,978
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 15,889	\$	\$ 15,889
120	QMRP Fringe Benefits		3,574		3,574
125	Lead Salaries		36,561		36,561
130	Lead Fringe Benefits		13,664		13,664
135	Aides Salaries		119,285		119,285
140	Aides Fringe Benefits		39,692		39,692
145	Other Salaries		6,331		6,331
150	Other Fringe Benefits		1,791		1,791
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 236,787	\$ 0	\$ 236,787

SUMMARY OF AUDITED FACILITY EXPENSES

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Line No.	DESCRIPTION	ADJ NO.	AS REPORTED Col. 1	AUDIT ADJUSTMENT Col. 2	AS AUDITED Col. 3
EXPENSES: CONSULTANT COSTS					
160	Dietician Consultant	1	\$ 1,740	\$ (810)	\$ 930
165	Speech Pathology Consultant		2,232		2,232
170	Physical Therapy Consultant		518		518
175	Occupational Therapy Consultant		2,543		2,543
180	Pharmacist Consultant		140		140
185	Nurse Consultant		29,810		29,810
190	Psychologist Consultant		560		560
195	Physician Consultant		0		0
200	Recreational Consultant		95		95
205	Social Service Consultant		5,332		5,332
210	Other Consultant		360		360
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 43,330	\$ (810)	\$ 42,520
EXPENSES: ADMINISTRATIVE COSTS					
220	Administrative Salaries		\$ 8,454	\$	\$ 8,454
225	Administrative Fringe Benefits		3,737		3,737
226	Quality Assurance Fees		22,314		22,314
230	Other Administrative and General		51,949		51,949
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 86,454	\$ 0	\$ 86,454
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 403,549	\$ (810)	\$ 402,739
	NON-CLIENT CARE EXPENSES		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		\$ 0	\$	\$ 0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235 and 240)		\$ 403,549	\$ (810)	\$ 402,739

Provider Name		Fiscal Period				Provider Number		Adjustments	
UCP/SCF DRONFIELD HOUSE - NORTH		JULY 1, 2009 THROUGH JUNE 30, 2010				LTC60723F		1	
Adj. No.	DHS 3076 Page or Exhibit	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted	
		Line	Col.	Sch.	Line				Col
1	4.1	160	4	2	160	2	\$1,740	(\$810)	\$930
Dietician Consultant To eliminate dietician consulting expenses for services provided to Dronfield House - South patients. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304									
ADJUSTMENT TO REPORTED COSTS									