

**REPORT  
ON THE  
RATE SETTING AUDIT  
UCP/SCF WHITE OAK HOUSE  
SYLMAR, CALIFORNIA  
PROVIDER NUMBERS: LTC61018F / NPI 1013169259  
FISCAL PERIOD ENDED  
JUNE 30, 2008**

**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**



DAVID MAXWELL-JOLLY  
Director

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



ARNOLD SCHWARZENEGGER  
Governor

January 26, 2010

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

PROVIDER: UCP/SCF WHITE OAK HOUSE  
PROVIDER NOS. LTC61018F / NPI 1013169259  
FISCAL PERIOD ENDED JUNE 30, 2008

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	\$	525,245	\$	239.18
Net Audit Adjustment		<u>(54,003)</u>		<u>(24.59)</u>
Audited Cost/Cost Per Day	\$	<u>471,242</u>	\$	<u>214.59</u>

This audit report includes the:

1. Audit Report Schedules 1 through 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.

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  
Office of Administrative Appeals and Hearings  
1029 J Street, Suite 200  
Sacramento, CA 95814-2825  
(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 95899-7413

**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 95814-5005  
(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 WHITE OAK HOUSE

**Fiscal Period:**  
JULY 1, 2007 THROUGH JUNE 30, 2008

**Provider Number:**  
LTC61018F

**Provider NPI:**  
1013169259

**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 )	2,167	2,167
2. Other Client Days (Adj )	29	29
3. Total Client Days	<u>2,196</u>	<u>2,196</u>
4. Total Client Care Expenses (From Sch. 2)	\$ <u>525,245</u>	\$ <u>471,242</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>239.18</u>	\$ <u>214.59</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:  
UCP/SCF WHITE OAK HOUSE

Fiscal Period:  
JULY 1, 2007 THROUGH JUNE 30, 2008

Provider Number:  
LTC61018F

Provider NPI:  
1013169259

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	<b>EXPENSES: CLIENT SERVICES</b>				
	<b>Basic Facility Cost - Property Expenses</b>				
045	Depreciation and Amortization		\$ 127	\$	\$ 127
050	Leases and Rentals		18,216		18,216
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)		\$ 18,343	\$ 0	\$ 18,343
	<b>Basic Facility Cost - General Home Expenses</b>				
080	Home Operations and Maintenance		\$ 26	\$	\$ 26
085	Utilities		0		0
090	Client Transportation	1	10,915	(187)	10,728
095	Dietary		23,742		23,742
100	Personal Care and Laundry		8,635		8,635
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 43,318	\$ (187)	\$ 43,131
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 61,661	\$ (187)	\$ 61,474
	<b>EXPENSES: DIRECT CARE STAFF COSTS</b>				
115	QMRP Salaries		\$ 16,300	\$	\$ 16,300
120	QMRP Fringe Benefits		4,507		4,507
125	Lead Salaries		36,731		36,731
130	Lead Fringe Benefits		12,304		12,304
135	Aides Salaries	2	179,366	(40,193)	139,173
140	Aides Fringe Benefits	2	60,793	(13,623)	47,170
145	Other Salaries		3,396		3,396
150	Other Fringe Benefits		1,236		1,236
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 314,633	\$ (53,816)	\$ 260,817

## SUMMARY OF AUDITED FACILITY EXPENSES

Provider:  
UCP/SCF WHITE OAK HOUSE

Fiscal Period:  
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Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	<b>EXPENSES: CONSULTANT COSTS</b>				
160	Dietician Consultant		\$ 1,650	\$	\$ 1,650
165	Speech Pathology Consultant		730		730
170	Physical Therapy Consultant		50		50
175	Occupational Therapy Consultant		5,457		5,457
180	Pharmacist Consultant		70		70
185	Nurse Consultant		20,564		20,564
190	Psychologist Consultant		3,019		3,019
195	Physician Consultant		0		0
200	Recreational Consultant		661		661
205	Social Service Consultant		0		0
210	Other Consultant		0		0
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 32,201	\$ 0	\$ 32,201
	<b>EXPENSES: ADMINISTRATIVE COSTS</b>				
220	Administrative Salaries		\$ 20,197	\$	\$ 20,197
225	Administrative Fringe Benefits		9,428		9,428
226	Quality Assurance Fees		22,546		22,546
230	Other Administrative and General		64,579		64,579
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 116,750	\$ 0	\$ 116,750
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 525,245	\$ (54,003)	\$ 471,242
	<b>NON-CLIENT CARE EXPENSES</b>		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		\$ 0	\$	\$ 0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235 and 240)		\$ 525,245	\$ (54,003)	\$ 471,242



Provider Name		Fiscal Period		Provider Number		Adjustments	
UCP/SCF WHITE OAK HOUSE		JULY 1, 2007 THROUGH JUNE 30, 2008		LTC61018F		2	
Adj. No.	Report References		Audit Report		As Reported	Increase (Decrease)	As Adjusted
	Cost Report	Line	Col.	Sch			
1	4	90	4	2	90.00	Client Transportation To reflect the proper accrual of auto insurance premium applicable to the audit period. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	\$10,915 (\$187) \$10,728
2	4.1	135	4	2	135.00	Aides Salaries	\$179,366 (\$40,193) \$139,173
	4.1	140	4	2	140.00	Aides Fringe Benefits To offset revenue from the Regional Center against aides salaries and benefits to avoid double reimbursement of expenses. 42 CFR 413.5 and 413.9 / CMS Pub. 15-1, Sections 2302.5 and 2328	60,793 (13,623) 47,170