

**APPEAL RECOMPUTATION
ON THE
AUDIT REPORT**

**ELIZABETH HOMES – SAN RICARDO
BUENA PARK, CALIFORNIA
PROVIDER NUMBER: LTC60992F**

**FISCAL PERIOD ENDED
JUNE 30, 2008**

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

**Section Chief: Margaret A. Varho
Audit Supervisor: Henry Igboke
Auditor: Mineo Gonzalez and Janie Lee**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

Date: May 21, 2013

Elizabeth G. Santos, President
Elizabeth Homes - San Ricardo
6287 San Ricardo Way
Buena Park, CA 90620

In the Matter of:

PROVIDER: ELIZABETH HOMES – SAN RICARDO
PROVIDER NO. LTC 60992F
FISCAL PERIOD ENDED JUNE 30, 2008
CASE NO. NF10-0608-662D-MO

Pursuant to the Office of Administrative Hearings and Appeals' Final Decision(Pursuant to Stipulation) dated September 6, 2012, the following revisions have been made to the Medi-Cal audit report dated December 29, 2009.

SUMMARY OF REVISIONS

		<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$	320,304	\$ 149.88
Revision		<u>19,895</u>	<u>9.31</u>
Revised Cost and Cost Per Day	\$	<u>340,199</u>	\$ <u>159.19</u>

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

(Original signed by Margaret Varho)

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

Enclosure

cc: Ms. Holly Gunnette
HG Financial Services
9240 Limonite Avenue
Riverside, CA 92509-4941

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

Provider:
ELIZABETH HOMES - SAN RICARDO

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

Provider Number:
LTC60992F

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

	AS AUDITED	AS REVISED
1. Medi-Cal Client Days (Rev)	2,137	2,137
2. Other Client Days (Rev)	0	0
3. Total Client Days	<u>2,137</u>	<u>2,137</u>
4. Total Client Care Expenses (From Sch. 2)	\$ <u>320,304</u>	\$ <u>340,199</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>149.88</u>	\$ <u>159.19</u>

SHARE OF COST

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

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

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
ELIZABETH HOMES - SAN RICARDO

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

Provider Number:
LTC60992F

Line No.	DESCRIPTION	REV NO.	AS AUDITED	AUDIT REVISION	AS REVISED
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization		\$ 3,553	\$	\$ 3,553
050	Leases and Rentals		0		0
055	Real Property Taxes		3,172		3,172
060	Personal Property Taxes		0		0
065	Mortgage Interest		14,022		14,022
070	Property Insurance		681		681
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 21,428	\$ 0	\$ 21,428
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 5,740	\$	\$ 5,740
085	Utilities		5,787		5,787
090	Client Transportation		635		635
095	Dietary		12,493		12,493
100	Personal Care and Laundry		713		713
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 25,368	\$	\$ 25,368
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 46,796	\$	\$ 46,796
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 11,684	\$	\$ 11,684
120	QMRP Fringe Benefits		0		0
125	Lead Salaries		32,653		32,653
130	Lead Fringe Benefits		2,743		2,743
135	Aides Salaries		98,346		98,346
140	Aides Fringe Benefits		16,532		16,532
145	Other Salaries		0		0
150	Other Fringe Benefits		0		0
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 161,958	\$ 0	\$ 161,958

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
ELIZABETH HOMES - SAN RICARDO

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

Provider Number:
LTC60992F

Line No.	DESCRIPTION	REV NO.	AS AUDITED	AUDIT REVISION	AS REVISED
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		\$ 960	\$	\$ 960
165	Speech Pathology Consultant		0		0
170	Physical Therapy Consultant		0		0
175	Occupational Therapy Consultant		2,237		2,237
180	Pharmacist Consultant		380		380
185	Nurse Consultant		11,560		11,560
190	Psychologist Consultant		2,244		2,244
195	Physician Consultant		0		0
200	Recreational Consultant		2,360		2,360
205	Social Service Consultant		0		0
210	Other Consultant		0		0
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 19,741	\$ 0	\$ 19,741
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries	1	\$ 7,105	\$ 19,895	\$ 27,000
225	Administrative Fringe Benefits		2,485		2,485
226	Quality Assurance Fees		14,816		14,816
230	Other Administrative and General		67,403		67,403
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 91,809	\$ 19,895	\$ 111,704
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 320,304	\$ 19,895	\$ 340,199
	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)		\$ 320,304	\$ 19,895	\$ 340,199

Provider Name						Fiscal Period		Provider Number		Revision
ELIZABETH HOMES - SAN RICARDO						JULY 1, 2007 THROUGH JUNE 30 2008		LTC60992F		1
Report References						Explanation of Revision				
Cost Report			Revised Report							
Rev. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch	Line					
<u>REVISION TO AUDITED COSTS</u>										
1	4.1	220	4	2	220.00	Administrative Salaries Appeal Findings - Issue 1 Case No. NF10-0608-662D-MO		\$7,105	\$19,895	\$27,000