

**REPORT
ON THE
RATE SETTING AUDIT
UCP/SCF MISSION HOUSE
NORTHRIDGE, CALIFORNIA
PROVIDER NUMBERS: LTC61034F / NPI 1124063763
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: Lee Ly**



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, CFO
UCP/SCF of Los Angeles and Ventura Counties
6430 Independence Avenue
Woodland Hills, CA 91367

PROVIDER: UCP/SCF MISSION HOUSE
PROVIDER NOS. LTC61034F / NPI 1124063763
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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	\$	524,911	\$	239.03
Net Audit Adjustment		<u>(66,807)</u>		<u>(30.42)</u>
Audited Cost/Cost Per Day	\$	<u>458,104</u>	\$	<u>208.61</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 MISSION HOUSE

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

Provider Number:
LTC61034F

Provider NPI:
1124063763

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

	AS REPORTED	AS AUDITED
1. Medi-Cal Client Days (Adj)	2,196	2,196
2. Other Client Days (Adj)	0	0
3. Total Client Days	<u>2,196</u>	<u>2,196</u>
4. Total Client Care Expenses (From Sch. 2)	\$ <u>524,911</u>	\$ <u>458,104</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>239.03</u>	\$ <u>208.61</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 MISSION HOUSE

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

Provider Number:
LTC61034F

Provider NPI:
1124063763

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization		\$ 2,355	\$	\$ 2,355
050	Leases and Rentals		17,892		17,892
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)		\$ 20,247	\$ 0	\$ 20,247
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 0	\$	\$ 0
085	Utilities		0		0
090	Client Transportation		14,137		14,137
095	Dietary		22,860		22,860
100	Personal Care and Laundry		6,374		6,374
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 43,371	\$ 0	\$ 43,371
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 63,618	\$ 0	\$ 63,618
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 16,180	\$	\$ 16,180
120	QMRP Fringe Benefits		4,548		4,548
125	Lead Salaries		25,920		25,920
130	Lead Fringe Benefits		15,977		15,977
135	Aides Salaries	1	183,409	(49,636)	133,773
140	Aides Fringe Benefits	1	61,701	(16,696)	45,005
145	Other Salaries		4,749		4,749
150	Other Fringe Benefits		1,848		1,848
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 314,332	\$ (66,332)	\$ 248,000

SUMMARY OF AUDITED FACILITY EXPENSES

Provider:
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Fiscal Period:
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Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		\$ 1,305	\$	\$ 1,305
165	Speech Pathology Consultant		831		831
170	Physical Therapy Consultant		338		338
175	Occupational Therapy Consultant		5,457		5,457
180	Pharmacist Consultant		100		100
185	Nurse Consultant		20,564		20,564
190	Psychologist Consultant		2,644		2,644
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)		\$ 31,900	\$ 0	\$ 31,900
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries		\$ 20,198	\$	\$ 20,198
225	Administrative Fringe Benefits		9,247		9,247
226	Quality Assurance Fees		24,708		24,708
230	Other Administrative and General	2	60,908	(475)	60,433
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 115,061	\$ (475)	\$ 114,586
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 524,911	\$ (66,807)	\$ 458,104
	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)		\$ 524,911	\$ (66,807)	\$ 458,104

Provider Name		Fiscal Period		Provider Number		Adjustments			
UCP/SCF MISSION HOUSE		JULY 1, 2007 THROUGH JUNE 30, 2008		LTC61034F		2			
Adj. No.	Report References		Line	Col.	Sch	Line	Audit Report		
	Cost Report	Audit Report							
DHS Page or Exhibit	Line	Col.	Sch	Line	As Reported	Increase (Decrease)	As Adjusted		
1	4.1	135	4	2	135.00	Aides Salaries	\$183,409	(\$49,636)	\$133,773
	4.1	140	4	2	140.00	Aides Fringe Benefits	61,701	(16,696)	45,005
<p>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</p>									
2	4.1	230	4	2	230.00	Other General and Administrative	\$60,908	(\$475)	\$60,433
<p>To eliminate Accurate Telecom expense not applicable to Mission House. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304</p>									