

**APPEAL RECOMPUTATION  
OF THE  
AUDIT REPORT**

**HUCKABEE HOUSE  
DESERT HOT SPRINGS, CALIFORNIA  
NATIONAL PROVIDER IDENTIFIER: 1487791224**

**FISCAL PERIOD ENDED  
JUNE 30, 2011**

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

**Section Chief: Margaret A. Varho  
Audit Supervisor: Stan Van Arsdale  
Auditor: Sandra Hy**



TOBY DOUGLAS  
DIRECTOR

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



EDMUND G. BROWN JR.  
GOVERNOR

Date: September 4, 2013

David Thornton, Administrator  
Angel View Crippled Children's Foundation Inc.  
12379 Miracle Hill Road  
Desert Hot Springs, CA 92240

In the Matter of:

HUCKABEE HOUSE  
NATIONAL PROVIDER IDENTIFIER (NPI) 1487791224  
FISCAL PERIOD ENDED JUNE 30, 2011  
CASE NUMBER NF13-0611-485D-JC

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated April 12, 2013, the following revisions are made to the Medi-Cal audit report dated December 6, 2012.

SUMMARY OF REVISIONS

	<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$ 571,185	\$ 260.82
Revision	<u>1,175</u>	<u>2.82</u>
Revised Cost and Cost Per Day	\$ <u>572,360</u>	\$ <u>263.64</u>
 <u>OVERPAYMENTS</u>		
Audited Amount Due State		\$ 3,919
Revision		<u>(3,919)</u>
Revised Amount Due State		\$ <u>0</u>

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

A copy of the final settlement amount is being sent to the fiscal intermediary. This final settlement amount will be incorporated in a Statement of Account Status, which may reflect other financial transactions such as tentative settlement payments, final settlement payments, and/or lump sum rate adjustments. The Statement of Account Status with the amount due the State or owed to the provider (including interest as prescribed by law) will be forwarded to the

David Thornton  
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provider by the fiscal intermediary. Instructions regarding payment, if necessary, will be included with the Statement of Account Status.

***(Original signed by Felipe Avila)***

*For*

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

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

**Provider:**  
HUCKABEE HOUSE

**Fiscal Period:**  
JULY 1, 2010 THROUGH JUNE 30, 2011

**Provider NPI:**  
1487791224

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

	<b>AS AUDITED</b>	<b>AS REVISED</b>
1. Medi-Cal Client Days (Rev 2)	2,190	2,171
2. Medi-Cal Managed Care Days (Rev )		0
3. Other Client Days (Rev )		0
4. Total Client Days	<u>2,190</u>	<u>2,171</u>
5. Total Client Care Expenses (From Sch. 2)	\$ <u>571,185</u>	\$ <u>572,360</u>
6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>260.82</u>	\$ <u>263.64</u>

**SHARE OF COST**

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

1. Duplicate Payments (Rev 3, 4 )	\$ <u>(3,919)</u>	\$ <u>0</u>
2. Credit Balances (Rev )	\$ <u></u>	\$ <u>0</u>
3. Total Overpayments	\$ <u>(3,919)</u>	\$ <u>0</u>

## SUMMARY OF REVISED FACILITY EXPENSES

Provider:  
HUCKABEE HOUSE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1487791224

Line No.	DESCRIPTION	REV NO.	AS AUDITED Col. 1	REVISION Col. 2	AS REVISED Col. 3
	<b>EXPENSES: CLIENT SERVICES</b>				
	<b>Basic Facility Cost - Property Expenses</b>				
045	Depreciation and Amortization		\$ 12,056	\$	\$ 12,056
050	Leases and Rentals				0
055	Real Property Taxes		52		52
060	Personal Property Taxes				0
065	Mortgage Interest				0
070	Property Insurance		2,100		2,100
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 14,208	\$ 0	\$ 14,208
	<b>Basic Facility Cost - General Home Expenses</b>				
080	Home Operations and Maintenance	1	\$ 10,469	\$ 1,175	\$ 11,644
085	Utilities		18,662		18,662
090	Client Transportation (excluding Adult Day Services)		899		899
095	Dietary		32,642		32,642
100	Personal Care and Laundry		13,512		13,512
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 76,184	\$ 1,175	\$ 77,359
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 90,392	\$ 1,175	\$ 91,567
	<b>EXPENSES: DIRECT CARE STAFF COSTS</b>				
115	QMRP Salaries		\$ 21,400	\$	\$ 21,400
120	QMRP Fringe Benefits		6,196		6,196
125	Lead Salaries		36,048		36,048
130	Lead Fringe Benefits		10,438		10,438
135	Aides Salaries		137,665		137,665
140	Aides Fringe Benefits		39,862		39,862
145	Other Salaries		70,680		70,680
150	Other Fringe Benefits		20,466		20,466
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 342,755	\$ 0	\$ 342,755

## SUMMARY OF REVISED FACILITY EXPENSES

Provider:  
HUCKABEE HOUSE

Fiscal Period:  
JULY 1, 2010 THROUGH JUNE 30, 2011

Provider NPI:  
1487791224

Line No.	DESCRIPTION	REV NO.	AS AUDITED Col. 1	AUDIT REVISION Col. 2	AS REVISED Col. 3
	<b>EXPENSES: CONSULTANT COSTS</b>				
160	Dietician Consultant		\$ 1,590	\$	\$ 1,590
165	Speech Pathology Consultant				0
170	Physical Therapy Consultant		3,200		3,200
175	Occupational Therapy Consultant		2,370		2,370
180	Pharmacist Consultant		798		798
185	Nurse Consultant		2,980		2,980
190	Psychologist Consultant		1,212		1,212
195	Physician Consultant		4,599		4,599
200	Recreational Consultant		578		578
205	Social Service Consultant				0
210	Other Consultant		1,133		1,133
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 18,460	\$ 0	\$ 18,460
	<b>EXPENSES: ADMINISTRATIVE COSTS</b>				
220	Administrative Salaries **		\$	\$	\$ 0
225	Administrative Fringe Benefits				0
226	Quality Assurance Fees (excluding Adult Day Services)		22,734		22,734
230	Other General and Administrative*** (Excluding Adult Day Services)		96,844		96,844
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 119,578	\$ 0	\$ 119,578
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 571,185	\$ 1,175	\$ 572,360
	<b>NON-CLIENT CARE EXPENSES</b>		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		\$	\$	\$ 0
241	Adult Day Services and Related Transportation				0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235, 240 and 241)		\$ 571,185	\$ 1,175	\$ 572,360

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

\*\*\* List allocated administrative costs on Line 230

Provider Name							Fiscal Period	Provider NPI	Revisions	
HUCKABEE HOUSE							JULY 1, 2010 THROUGH JUNE 30, 2011	1487791224	4	
Report References							Explanation of Revisions	As Audited	Increase (Decrease)	As Revised
Audit Report			Revision Report							
Rev. No.	DHS 3076 Page or Exhibit	Line	Col.	Sch.	Line	Col				
1	2	80	3	2	80	Home Operations and Maintenance APPEAL FINDINGS ISSUE No. 2	\$10,469	\$1,175	\$11,644	
2	1	4		1	4	Medi-Cal Client Days APPEAL FINDINGS ISSUE No. 1	2,190	(19)	2,171	
3	1	1		1	1	Overpayments APPEAL FINDINGS ISSUE No. 1	\$3,919	(\$3,814)	\$105 *	
4	1	1		1	1	Overpayments APPEAL FINDINGS ISSUE No. 1	* \$105	(\$105)	\$0	

\*Balance carried forward from prior/to subsequent revision