

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**NEW HORIZONS "B"
EXETER, CALIFORNIA
PROVIDER NUMBER: LTC80120G
NPI NUMBER: 1497883359**

**FISCAL PERIOD ENDED
DECEMBER 31, 2009**

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

**Section Chief: Michael Harrold
Audit Supervisor: Kathy Atkins
Auditor: Jeffrey Swan**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

January 31, 2012

Bill and Dee Morgan, Owners
New Horizons
PO Box 192
Exeter, CA 93221

In the Matter of:

NEW HORIZONS "B"
NATIONAL PROVIDER IDENTIFIER (NPI): 1497883359
FISCAL PERIOD ENDED: DECEMBER 31, 2009
CASE NUMBER: NF11-1209-639G-JB

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings, dated January 4, 2012, the following revisions are made to the Medi-Cal audit report dated December 24, 2010.

SUMMARY OF REVISIONS

		<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$	346,654	\$ 158.29
Revision		<u>850</u>	<u>0.39</u>
Revised Cost and Cost Per Day	\$	<u>347,504</u>	\$ <u>158.68</u>

Enclosed are the revised schedules detailing the results of the recomputation. If you have questions regarding this revision, you may call the Audits Section—Fresno at (559) 446-2458.

Original Signed by

Michael A. Harrold, Chief
Audits Section—Fresno
Financial Audits Branch

Enclosure

cc: See Next Page

Bill and Dee Morgan
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cc: Paul A. Nelson
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**SUMMARY OF REVISED FACILITY CENSUS
AND REVISED CLIENT COST PER DAY**

Provider:
NEW HORIZONS "B"

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC80120G

Provider NPI:
1497883359

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

	AS AUDITED	AS REVISED
1. Medi-Cal Client Days (Rev)	2,190	2,190
2. Other Client Days (Rev)		0
3. Total Client Days	<u>2,190</u>	<u>2,190</u>
4. Total Client Care Expenses (From Sch. 2)	\$ <u>346,654</u>	\$ <u>347,504</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>158.29</u>	\$ <u>158.68</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:
NEW HORIZONS "B"

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

Provider Number:
LTC80120G

NPI:
1497883359

Line No.	DESCRIPTION	REV NO.	AS AUDITED	APPEAL REVISION	AS REVISED
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization		\$ 5,271	\$	\$ 5,271
050	Leases and Rentals				0
055	Real Property Taxes		1,498		1,498
060	Personal Property Taxes				0
065	Mortgage Interest		4,629		4,629
070	Property Insurance				0
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 11,398	\$ 0	\$ 11,398
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 41,568	\$	\$ 41,568
085	Utilities		6,545		6,545
090	Client Transportation				0
095	Dietary		20,612		20,612
100	Personal Care and Laundry		372		372
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 69,097	\$ 0	\$ 69,097
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 80,495	\$ 0	\$ 80,495
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 13,650	\$	\$ 13,650
120	QMRP Fringe Benefits				0
125	Lead Salaries		54,447		54,447
130	Lead Fringe Benefits		8,883		8,883
135	Aides Salaries		127,043		127,043
140	Aides Fringe Benefits		20,727		20,727
145	Other Salaries				0
150	Other Fringe Benefits				0
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 224,750	\$ 0	\$ 224,750

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
NEW HORIZONS "B"

Fiscal Period:
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

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Line No.	DESCRIPTION	REV NO.	AS AUDITED	APPEAL REVISION	AS REVISED
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		\$ 1,365	\$	\$ 1,365
165	Speech Pathology Consultant		900		900
170	Physical Therapy Consultant				0
175	Occupational Therapy Consultant				0
180	Pharmacist Consultant		1,680		1,680
185	Nurse Consultant		0		0
190	Psychologist Consultant				0
195	Physician Consultant		350		350
200	Recreational Consultant				0
205	Social Service Consultant				0
210	Other Consultant	1	2,910	850	3,760
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 7,205	\$ 850	\$ 8,055
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries		\$ 3,684	\$	\$ 3,684
225	Administrative Fringe Benefits				0
226	Quality Assurance Fees		22,289		22,289
230	Other Administrative and General		8,231		8,231
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 34,204	\$ 0	\$ 34,204
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 346,654	\$ 850	\$ 347,504
	NON-CLIENT CARE EXPENSES		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		\$	\$	\$ 0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235 and 240)		\$ 346,654	\$ 850	\$ 347,504

Provider Name		Fiscal Period		Provider Number		Revisions		
NEW HORIZONS "B"		JANUARY 1, 2009 THROUGH DECEMBER 31, 2009		LTC80120G		1		
Report References								
Rev. No.	Audit Report Schedule	Form	Page	Line	Col.	As Audited	Increase (Decrease)	
								Explanation of Revisions
1	2	DHS 3076	4.1	210	4	\$2,910	\$850	
Other Consultant								
APPEAL FINDING - ISSUE 2								