REPORT
ON THE
RATE SETTING AUDIT

MOUNTAIN SHADOWS COMMUNITY HOMES—APPLE
ESCONDIDO, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1205951464

FISCAL PERIOD ENDED
DECEMBER 31, 2011

Audits Section—San Diego
Financial Audits Branch
Audits and Investigations
Department of Health Care Services

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

TOBY DOUGLAS
DIRECTOR

EDMUND G. BROWN JR.
GOVERNOR

June 26, 2013

Wade Wilde
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Mountain Shadows Support Group
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MOUNTAIN SHADOWS COMMUNITY HOMES—APPLE
NATIONAL PROVIDER IDENTIFIER (NPI) 1205951464
FISCAL PERIOD ENDED DECEMBER 31, 2011

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:

COST AND COST PER DAY		COST		COST PER DAY
Reported Cost/Cost Per Day	$	339,062	$	159.63
Net Change		0		0.00
Audited Cost/Cost Per Day	$	339,062	$	159.63

This audit report includes Schedules 1 and 2.

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 Fee-For-Service Rates Development Division.

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 have questions regarding this report, you may call the Audits Section—San Diego at (619) 688-3200.

Originally signed by:

Patricia M. Fox, Chief
Audits Section—San Diego
Financial Audits Branch

SUMMARY OF AUDITED FACILITY CENSUS AND AUDITED CLIENT COST PER DAY

Provider:
MOUNTAIN SHADOWS COMMUNITY HOMES—APPLE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
1205951464

SUMMARY OF AUDITED FACILITY CENSUS AND AUDITED CLIENT COST PER DAY	AS REPORTED	AS AUDITED
1. Medi-Cal Client Days (Adj)	2,124	2,124
2. Medi-Cal Managed Care Days (Adj)	0	0
3. Other Client Days (Adj)	0	0
4. Total Client Days	2,124	2,124
5. Total Client Care Expenses (From Sch. 2)	$ 339,062	$ 339,062
6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	$ 159.63	$ 159.63
SHARE OF COST		
1. Share of Cost Audit Adjustment (Adj)	$ N/A	$ 0
OVERPAYMENTS		
1. Duplicate Payments (Adj)	$ 0	$ 0
2. Credit Balances (Adj)	$ 0	$ 0
3. Total Overpayments	$ 0	$ 0

SUMMARY OF AUDITED FACILITY EXPENSES

Provider:
MOUNTAIN SHADOWS COMMUNITY HOMES—APPLE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

NPI:
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Line No.	DESCRIPTION	ADJ NO.	AS REPORTED Col. 1	AUDIT ADJUSTMENT Col. 2	AS AUDITED Col. 3
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization		$ 2,352	$	$ 2,352
050	Leases and Rentals		0		0
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)		$ 2,352	$ 0	$ 2,352
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		$ 3,372	$	$ 3,372
085	Utilities		4,397		4,397
090	Client Transportation (excluding Adult Day Services)		0		0
095	Dietary		16,277		16,277
100	Personal Care and Laundry		6,255		6,255
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)	*	$ 30,302	$ 0	$ 30,301
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)	*	$ 32,654	$ 0	$ 32,653
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		$ 9,340	$	$ 9,340
120	QMRP Fringe Benefits		506		506
125	Lead Salaries		21,815		21,815
130	Lead Fringe Benefits		4,662		4,662
135	Aides Salaries		115,188		115,188
140	Aides Fringe Benefits		24,617		24,617
145	Other Salaries		15,499		15,499
150	Other Fringe Benefits		2,931		2,931
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		$ 194,558	$ 0	$ 194,558

* Total does not foot due to the provider's rounding

SUMMARY OF AUDITED FACILITY EXPENSES

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MOUNTAIN SHADOWS COMMUNITY HOMES—APPLE

Fiscal Period:
JANUARY 1, 2011 THROUGH DECEMBER 31, 2011

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Line No.	DESCRIPTION	ADJ NO.	AS REPORTED Col. 1	AUDIT ADJUSTMENT Col. 2	AS AUDITED Col. 3
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		$ 780	$	$ 780
165	Speech Pathology Consultant		640		640
170	Physical Therapy Consultant		1,600		1,600
175	Occupational Therapy Consultant		1,045		1,045
180	Pharmacist Consultant		124		124
185	Nurse Consultant		0		0
190	Psychologist Consultant		413		413
195	Physician Consultant		804		804
200	Recreational Consultant		896		896
205	Social Service Consultant		0		0
210	Other Consultant		0		0
215	TOTAL CONSULTANT COST (Lines 160 through 210)		$ 6,302	$ 0	$ 6,302
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries		$ 6,227	$	$ 6,227
225	Administrative Fringe Benefits		337		337
226	Quality Assurance Fees (excluding Adult Day Services)		15,673		15,673
230	Other General and Administrative (excluding Adult Day Services)		83,312		83,312
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		$ 105,549	$ 0	$ 105,549
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		$ 339,062	$ 0	$ 339,062
	NON-CLIENT CARE EXPENSES		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		$ 0	$	$ 0
241	Adult Day Services and Related Transportation		0		0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235, 240 and 241)		$ 339,062	$ 0	$ 339,062