

**APPEAL RECOMPUTATION
OF THE
AUDIT REPORT**

**MOUNTAIN SHADOWS SPECIAL KIDS
HOMES—MAGGIE MARSH HOUSE
MORENO VALLEY, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1447374020**

**FISCAL PERIOD ENDED
DECEMBER 31, 2010**

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

**Section Chief: Patricia M. Fox
Audit Supervisor: Sergio Gonzalez
Auditor: Jing H. Zhang**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

December 6, 2012

Wade Wilde
Executive Director
Mountain Shadows Support Group
970 Los Vallecitos Boulevard, Suite 240
San Marcos, CA 92069

In the Matter of:

MOUNTAIN SHADOWS SPECIAL KIDS HOMES—MAGGIE MARSH HOUSE
NATIONAL PROVIDER IDENTIFIER (NPI) 1447374020
FISCAL PERIOD ENDED DECEMBER 31, 2010
CASE NUMBER NF12-1210-800H-JC

Pursuant to the Office of Administrative Hearings and Appeals' Report of Findings dated July 3, 2012, the following revisions are made to the Medi-Cal audit report dated November 21, 2011.

SUMMARY OF REVISIONS

		<u>COST</u>	<u>COST PER DAY</u>
Audited Cost and Cost Per Day	\$	414,441	\$ 199.92
Revision		<u>0</u>	<u>4.04</u>
Revised Cost and Cost Per Day	\$	<u>414,441</u>	\$ <u>203.96</u>

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

Originally signed by:

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

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

Provider:

MOUNTAIN SHADOWS SPECIAL KIDS HOMES—MAGGIE MARSH HOUSE

Fiscal Period:

JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

NPI:

1447374020

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

	AS AUDITED	AS REVISED
1. Medi-Cal Client Days (Rev)	2,029	2,029
2. Medi-Cal Managed Care Days (Rev)	3	3
3. Other Client Days (Rev 1)	41	0
4. Total Client Days (Rev 1)	<u>2,073</u>	<u>2,032</u>
5. Total Client Care Expenses (From Sch. 2)	\$ <u>414,441</u>	\$ <u>414,441</u>
6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>199.92</u>	\$ <u>203.96</u>

SHARE OF COST

1. Share of Cost Audit Adjustment (Rev)	\$ <u>0</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:
MOUNTAIN SHADOWS SPECIAL KIDS HOMES—MAGGIE MARSH HOUSE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

NPI:
1447374020

Line No.	DESCRIPTION	REV NO.	AS AUDITED Col. 1	REVISION Col. 2	AS REVISED Col. 3
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization		\$ 4,156	\$	\$ 4,156
050	Leases and Rentals		0		0
055	Real Property Taxes		0		0
060	Personal Property Taxes		156		156
065	Mortgage Interest		0		0
070	Property Insurance		0		0
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 4,312	\$ 0	\$ 4,312
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 2,868	\$	\$ 2,868
085	Utilities		7,964		7,964
090	Client Transportation (Excluding Adult Day Services)		0		0
095	Dietary		11,914		11,914
100	Personal Care and Laundry		11,370		11,370
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 34,117	\$ 0	\$ 34,117
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 38,428	\$ 0	\$ 38,428
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 7,422	\$	\$ 7,422
120	QMRP Fringe Benefits		587		587
125	Lead Salaries		33,455		33,455
130	Lead Fringe Benefits		7,416		7,416
135	Aides Salaries		91,818		91,818
140	Aides Fringe Benefits		20,354		20,354
145	Other Salaries		73,729		73,729
150	Other Fringe Benefits		15,898		15,898
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 250,679	\$ 0	\$ 250,679

SUMMARY OF REVISED FACILITY EXPENSES

Provider:
MOUNTAIN SHADOWS SPECIAL KIDS HOMES—MAGGIE MARSH HOUSE

Fiscal Period:
JANUARY 1, 2010 THROUGH DECEMBER 31, 2010

NPI:
1447374020

Line No.	DESCRIPTION	REV NO.	AS AUDITED Col. 1	REVISION Col. 2	AS REVISED Col. 3
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		\$ 1,367	\$	\$ 1,367
165	Speech Pathology Consultant		1,788		1,788
170	Physical Therapy Consultant		2,155		2,155
175	Occupational Therapy Consultant		674		674
180	Pharmacist Consultant		107		107
185	Nurse Consultant		0		0
190	Psychologist Consultant		0		0
195	Physician Consultant		3,780		3,780
200	Recreational Consultant		0		0
205	Social Service Consultant		0		0
210	Other Consultant		0		0
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 9,870	\$ 0	\$ 9,870
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries		\$ 4,948	\$	\$ 4,948
225	Administrative Fringe Benefits		392		392
226	Quality Assurance Fees (Excluding Adult Day Services)		18,771		18,771
230	Other General and Administrative (Excluding Adult Day Services)		91,352		91,352
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 115,463	\$ 0	\$ 115,463
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 414,441	\$ 0	\$ 414,441
	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)		\$ 414,441	\$ 0	\$ 414,441

Provider Name		Fiscal Period		NPI		Revisions	
MOUNTAIN SHADOWS SPECIAL KIDS HOMES—MAGGIE MARSH HOUSE		JANUARY 1, 2010 THROUGH DECEMBER 31, 2010		1447374020		1	
Report References:							
Audit Report		Revised Audit Report					
Rev. No.	Sch.	Line	Col.	Sch.	Line	Col.	
1	1	3		1	3		
	1	4		1	4		
REVISION TO AUDITED PATIENT DAYS							
<p>Other Client Days 41 (41)</p> <p>Total Client Days 2,073 (41)</p> <p>Revision to adjustment 1. To reverse the other client days adjustmer because the provider's appeal was grantec</p> <p>INFORMAL APPEAL FINDING—ISSUE 1</p> <p>CASE NUMBER: NF-12-1210-800H-JC</p>							
						As Audited	As Revised
						Increase (Decrease)	