

**REPORT
ON THE
RATE SETTING AUDIT**

**RAY HOUSE
SANTEE, CALIFORNIA
NATIONAL PROVIDER IDENTIFIER: 1669434684**

**FISCAL PERIOD ENDED
JUNE 30, 2012**

**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: Scott C. Riddick**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

June 11, 2013

Jan Adams
CFO and VP of Support Services
Home of Guiding Hands Corporation
1825 Gillespie Way, Suite 200
El Cajon, CA 92020-0501

RAY HOUSE
NATIONAL PROVIDER IDENTIFIER (NPI) 1669434684
FISCAL PERIOD ENDED JUNE 30, 2012

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	\$	370,979	\$ 168.93
Net Audit Adjustment		<u>0</u>	<u>0.00</u>
Audited Cost/Cost Per Day	\$	<u>370,979</u>	\$ <u>168.93</u>

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.

Jan Adams
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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:
RAY HOUSE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669434684

**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. Medi-Cal Managed Care Days (Adj)	0	0
3. Other Client Days (Adj)	0	0
4. Total Client Days	<u>2,196</u>	<u>2,196</u>
5. Total Client Care Expenses (From Sch. 2)	\$ <u>370,979</u>	\$ <u>370,978</u>
6. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>168.93</u>	\$ <u>168.93</u>

SHARE OF COST

1. Share of Cost Audit Adjustment (Adj)	\$ <u>N/A</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:
RAY HOUSE

Fiscal Period:
JULY 1, 2011 THROUGH JUNE 30, 2012

NPI:
1669434684

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		\$ 3,784	\$	\$ 3,784
050	Leases and Rentals		422		422
055	Real Property Taxes		121		121
060	Personal Property Taxes		0		0
065	Mortgage Interest		7,629		7,629
070	Property Insurance		1,500		1,500
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 13,456	\$ 0	\$ 13,456
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ (143)	\$	\$ (143)
085	Utilities		8,461		8,461
090	Client Transportation (excluding Adult Day Services)		6,241		6,241
095	Dietary		13,149		13,149
100	Personal Care and Laundry		8,326		8,326
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 36,035	\$ 0	\$ 36,035
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 49,491	\$ 0	\$ 49,491
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 10,985	\$	\$ 10,985
120	QMRP Fringe Benefits		3,795		3,795
125	Lead Salaries		38,376		38,376
130	Lead Fringe Benefits		13,255		13,255
135	Aides Salaries		104,911		104,911
140	Aides Fringe Benefits		36,238		36,238
145	Other Salaries		27,616		27,616
150	Other Fringe Benefits		9,539		9,539
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 244,716	\$ 0	\$ 244,716

SUMMARY OF AUDITED FACILITY EXPENSES

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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		\$ 274	\$	\$ 274
165	Speech Pathology Consultant		803		803
170	Physical Therapy Consultant		783		783
175	Occupational Therapy Consultant		1,125		1,125
180	Pharmacist Consultant		677		677
185	Nurse Consultant		0		0
190	Psychologist Consultant		0		0
195	Physician Consultant		342		342
200	Recreational Consultant		0		0
205	Social Service Consultant		0		0
210	Other Consultant		274		274
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 4,279	\$ 0	\$ 4,279
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries		\$ 6,916	\$	\$ 6,916
225	Administrative Fringe Benefits		2,562		2,562
226	Quality Assurance Fees (excluding Adult Day Services)		18,128		18,128
230	Other General and Administrative (excluding Adult Day Services)		44,886		44,886
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 72,493	\$ 0	\$ 72,493
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 370,979	\$ 0	\$ 370,978
	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)		\$ 370,979	\$ 0	\$ 370,978

* Totals do not foot due to the provider's rounding

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