

**REPORT ON THE  
RATE SETTING AUDIT**

**HOME OF GUIDING HANDS—EHL  
SANTEE, CALIFORNIA  
PROVIDER NUMBER: LTC60451F  
NATIONAL PROVIDER IDENTIFIER: 1114988912**

**FISCAL PERIOD ENDED  
JUNE 30, 2009**

**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: Angelica R. Aguilar**



DAVID MAXWELL-JOLLY  
Director

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



ARNOLD SCHWARZENEGGER  
Governor

August 30, 2010

Jan Adams  
Director of Financial Services  
Home of Guiding Hands Corporation  
1825 Gillespie Way, Suite 200  
El Cajon, CA 92020

HOME OF GUIDING HANDS—EHLY  
PROVIDER NUMBER LTC60451F  
NATIONAL PROVIDER IDENTIFIER (NPI) 1114988912  
FISCAL PERIOD ENDED JUNE 30, 2009

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	\$	397,632	\$ 181.57
Net Audit Adjustment		<u>0</u>	<u>0.00</u>
Audited Cost/Cost Per Day	\$	<u>397,632</u>	\$ <u>181.57</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 Rate Development Branch.

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  
Page 2

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

Original Signed by

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

Certified

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

**Provider:**  
HOME OF GUIDING HANDS—EHLY

**Fiscal Period:**  
JULY 1, 2008 THROUGH JUNE 30, 2009

**Provider Number:**  
LTC60451F

**Provider NPI:**  
1114988912

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

	<b>AS REPORTED</b>	<b>AS AUDITED</b>
1. Medi-Cal Client Days (Adj )	2,190	2,190
2. Other Client Days (Adj )	0	0
3. Total Client Days	<u>2,190</u>	<u>2,190</u>
4. Total Client Care Expenses (From Sch. 2)	\$ <u>397,632</u>	\$ <u>397,632</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>181.57</u>	\$ <u>181.57</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:  
HOME OF GUIDING HANDS—EHLV

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC60451F

NPI:  
1114988912

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	<b>EXPENSES: CLIENT SERVICES</b>				
	<b>Basic Facility Cost - Property Expenses</b>				
045	Depreciation and Amortization		\$ 5,219	\$	\$ 5,219
050	Leases and Rentals		719		719
055	Real Property Taxes		119		119
060	Personal Property Taxes		4,990		4,990
065	Mortgage Interest		2,782		2,782
070	Property Insurance				0
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 13,829	\$ 0	\$ 13,829
	<b>Basic Facility Cost - General Home Expenses</b>				
080	Home Operations and Maintenance		\$ 11,606	\$	\$ 11,606
085	Utilities		7,582		7,582
090	Client Transportation		7,518		7,518
095	Dietary		18,009		18,009
100	Personal Care and Laundry		7,095		7,095
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 51,810	\$ 0	\$ 51,810
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 65,639	\$ 0	\$ 65,639
	<b>EXPENSES: DIRECT CARE STAFF COSTS</b>				
115	QMRP Salaries		\$ 11,984	\$	\$ 11,984
120	QMRP Fringe Benefits		4,252		4,252
125	Lead Salaries		37,615		37,615
130	Lead Fringe Benefits		13,345		13,345
135	Aides Salaries		113,856		113,856
140	Aides Fringe Benefits		40,393		40,393
145	Other Salaries		23,937		23,937
150	Other Fringe Benefits		8,502		8,502
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 253,884	\$ 0	\$ 253,884

## SUMMARY OF AUDITED FACILITY EXPENSES

Provider:  
HOME OF GUIDING HANDS—EHLI

Fiscal Period:  
JULY 1, 2008 THROUGH JUNE 30, 2009

Provider Number:  
LTC60451F

NPI:  
1114988912

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	<b>EXPENSES: CONSULTANT COSTS</b>				
160	Dietician Consultant		\$ 351	\$	\$ 351
165	Speech Pathology Consultant		716		716
170	Physical Therapy Consultant		550		550
175	Occupational Therapy Consultant		523		523
180	Pharmacist Consultant				0
185	Nurse Consultant				0
190	Psychologist Consultant		539		539
195	Physician Consultant		323		323
200	Recreational Consultant				0
205	Social Service Consultant				0
210	Other Consultant		588		588
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 3,590	\$ 0	\$ 3,590
	<b>EXPENSES: ADMINISTRATIVE COSTS</b>				
220	Administrative Salaries		\$ 8,569	\$	\$ 8,569
225	Administrative Fringe Benefits		3,231		3,231
226	Quality Assurance Fees		16,592		16,592
230	Other General and Administrative		46,127		46,127
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 74,519	\$ 0	\$ 74,519
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 397,632	\$ 0	\$ 397,632
	<b>NON-CLIENT CARE EXPENSES</b>		(To Sch. 1)		(To Sch. 1)
240	Non-Program Services		\$	\$	\$ 0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235 and 240)		\$ 397,632	\$ 0	\$ 397,632