

**REPORT ON THE
RATE SETTING AUDIT**

**HOME OF GUIDING HANDS—THALHEIMER-ISAAC
EL CAJON, CALIFORNIA
PROVIDER NUMBER: LTC60011F
NATIONAL PROVIDER IDENTIFIER: 1508821166**

**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—THALHEIMER-ISAAC
PROVIDER NUMBER LTC60011F
NATIONAL PROVIDER IDENTIFIER (NPI) 1508821166
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	\$	403,473		\$ 184.23
Net Audit Adjustment		<u>0</u>		<u>0.00</u>
Audited Cost/Cost Per Day	\$	<u>403,473</u>		\$ <u>184.23</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—THALHEIMER-ISAAC

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

Provider Number:
LTC60011F

Provider NPI:
1508821166

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

	AS REPORTED	AS AUDITED
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>403,473</u>	\$ <u>403,473</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>184.23</u>	\$ <u>184.23</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—THALHEIMER-ISAAC

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

Provider Number:
LTC60011F

NPI:
1508821166

Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	EXPENSES: CLIENT SERVICES				
	Basic Facility Cost - Property Expenses				
045	Depreciation and Amortization		\$ 8,057	\$	\$ 8,057
050	Leases and Rentals		719		719
055	Real Property Taxes		40		40
060	Personal Property Taxes				0
065	Mortgage Interest		12,106		12,106
070	Property Insurance		2,782		2,782
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 23,704	\$ 0	\$ 23,704
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 16,002	\$	\$ 16,002
085	Utilities		9,313		9,313
090	Client Transportation		8,146		8,146
095	Dietary		17,856		17,856
100	Personal Care and Laundry		8,524		8,524
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 59,841	\$ 0	\$ 59,841
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 83,545	\$ 0	\$ 83,545
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 12,135	\$	\$ 12,135
120	QMRP Fringe Benefits		2,368		2,368
125	Lead Salaries		37,880		37,880
130	Lead Fringe Benefits		7,392		7,392
135	Aides Salaries		131,415		131,415
140	Aides Fringe Benefits		25,643		25,643
145	Other Salaries		21,377		21,377
150	Other Fringe Benefits		4,171		4,171
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 242,381	\$ 0	\$ 242,381

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Line No.	DESCRIPTION	ADJ NO.	AS REPORTED	AUDIT ADJUSTMENT	AS AUDITED
	EXPENSES: CONSULTANT COSTS				
160	Dietician Consultant		\$ 319	\$	\$ 319
165	Speech Pathology Consultant		885		885
170	Physical Therapy Consultant		158		158
175	Occupational Therapy Consultant		389		389
180	Pharmacist Consultant				0
185	Nurse Consultant				0
190	Psychologist Consultant		352		352
195	Physician Consultant		323		323
200	Recreational Consultant				0
205	Social Service Consultant				0
210	Other Consultant		591		591
215	TOTAL CONSULTANT COST (Lines 160 through 210)		\$ 3,017	\$ 0	\$ 3,017
	EXPENSES: ADMINISTRATIVE COSTS				
220	Administrative Salaries		\$ 8,569	\$	\$ 8,569
225	Administrative Fringe Benefits		3,231		3,231
226	Quality Assurance Fees		16,603		16,603
230	Other General and Administrative		46,127		46,127
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 74,530	\$ 0	\$ 74,530
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 403,473	\$ 0	\$ 403,473
	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)		\$ 403,473	\$ 0	\$ 403,473