

**REPORT ON THE
RATE SETTING AUDIT**

**HOME OF GUIDING HANDS—VENTANA
EL CAJON, CALIFORNIA
PROVIDER NUMBER: LTC61000F
NATIONAL PROVIDER IDENTIFIER: 1801851985**

**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—VENTANA
PROVIDER NUMBER LTC61000F
NATIONAL PROVIDER IDENTIFIER (NPI) 1801851985
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 | \$ | 388,339 | \$ 200.07 |
| Net Audit Adjustment | | <u>0</u> | <u>0.00</u> |
| Audited Cost/Cost Per Day | \$ | <u>388,339</u> | \$ <u>200.07</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
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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—VENTANA

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

Provider Number:
LTC61000F

Provider NPI:
1801851985

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

| | AS REPORTED | AS AUDITED |
|--|------------------------|-----------------------|
| 1. Medi-Cal Client Days (Adj) | 1,941 | 1,941 |
| 2. Other Client Days (Adj) | 0 | 0 |
| 3. Total Client Days | <u>1,941</u> | <u>1,941</u> |
| 4. Total Client Care Expenses (From Sch. 2) | \$ <u>388,339</u> | \$ <u>388,339</u> |
| 5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3) | \$ <u>200.07</u> | \$ <u>200.07</u> |

SHARE OF COST

| | | |
|--|---------------|-------------|
| 1. Share of Cost Audit Adjustment (Adj) | \$ <u>N/A</u> | \$ <u>0</u> |
|--|---------------|-------------|

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—VENTANA

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

Provider Number:
LTC61000F

NPI:
1801851985

| Line No. | DESCRIPTION | ADJ NO. | AS REPORTED | AUDIT ADJUSTMENT | AS AUDITED |
|----------|---|---------|-------------|------------------|------------|
| | EXPENSES: CLIENT SERVICES | | | | |
| | Basic Facility Cost - Property Expenses | | | | |
| 045 | Depreciation and Amortization | | \$ 10,824 | \$ | \$ 10,824 |
| 050 | Leases and Rentals | | 720 | | 720 |
| 055 | Real Property Taxes | | 95 | | 95 |
| 060 | Personal Property Taxes | | | | 0 |
| 065 | Mortgage Interest | | 17,308 | | 17,308 |
| 070 | Property Insurance | | 2,782 | | 2,782 |
| 075 | TOTAL PROPERTY EXPENSES (Lines 045 through 070) | | \$ 31,729 | \$ 0 | \$ 31,729 |
| | Basic Facility Cost - General Home Expenses | | | | |
| 080 | Home Operations and Maintenance | | \$ 9,292 | \$ | \$ 9,292 |
| 085 | Utilities | | 8,849 | | 8,849 |
| 090 | Client Transportation | | 5,018 | | 5,018 |
| 095 | Dietary | | 13,527 | | 13,527 |
| 100 | Personal Care and Laundry | | 6,091 | | 6,091 |
| 105 | TOTAL GENERAL HOME EXPENSES (Lines 080 through 100) | | \$ 42,777 | \$ 0 | \$ 42,777 |
| 110 | TOTAL BASIC FACILITY COST (Lines 075 plus 105) | | \$ 74,506 | \$ 0 | \$ 74,506 |
| | EXPENSES: DIRECT CARE STAFF COSTS | | | | |
| 115 | QMRP Salaries | | \$ 12,017 | \$ | \$ 12,017 |
| 120 | QMRP Fringe Benefits | | 3,406 | | 3,406 |
| 125 | Lead Salaries | | 36,408 | | 36,408 |
| 130 | Lead Fringe Benefits | | 10,321 | | 10,321 |
| 135 | Aides Salaries | | 116,837 | | 116,837 |
| 140 | Aides Fringe Benefits | | 33,122 | | 33,122 |
| 145 | Other Salaries | | 23,036 | | 23,036 |
| 150 | Other Fringe Benefits | | 6,530 | | 6,530 |
| 155 | TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150) | | \$ 241,677 | \$ 0 | \$ 241,677 |

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Fiscal Period:
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| Line No. | DESCRIPTION | ADJ NO. | AS REPORTED | AUDIT ADJUSTMENT | AS AUDITED |
|----------|---|---------|-------------|------------------|-------------|
| | EXPENSES: CONSULTANT COSTS | | | | |
| 160 | Dietician Consultant | | \$ 404 | \$ | \$ 404 |
| 165 | Speech Pathology Consultant | | 1,189 | | 1,189 |
| 170 | Physical Therapy Consultant | | 786 | | 786 |
| 175 | Occupational Therapy Consultant | | 377 | | 377 |
| 180 | Pharmacist Consultant | | | | 0 |
| 185 | Nurse Consultant | | | | 0 |
| 190 | Psychologist Consultant | | 1,058 | | 1,058 |
| 195 | Physician Consultant | | 286 | | 286 |
| 200 | Recreational Consultant | | | | 0 |
| 205 | Social Service Consultant | | 537 | | 537 |
| 210 | Other Consultant | | 591 | | 591 |
| 215 | TOTAL CONSULTANT COST (Lines 160 through 210) | | \$ 5,228 | \$ 0 | \$ 5,228 |
| | EXPENSES: ADMINISTRATIVE COSTS | | | | |
| 220 | Administrative Salaries | | \$ 7,595 | \$ | \$ 7,595 |
| 225 | Administrative Fringe Benefits | | 2,864 | | 2,864 |
| 226 | Quality Assurance Fees | | 14,947 | | 14,947 |
| 230 | Other General and Administrative | | 41,522 | | 41,522 |
| 235 | TOTAL ADMINISTRATIVE COST (Lines 220 through 230) | | \$ 66,928 | \$ 0 | \$ 66,928 |
| | TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235) | | \$ 388,339 | \$ 0 | \$ 388,339 |
| | 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) | | \$ 388,339 | \$ 0 | \$ 388,339 |