

**REPORT ON THE
RATE SETTING AUDIT**

**HOME OF GUIDING HANDS—MILLER
SANTEE, CALIFORNIA
PROVIDER NUMBER: LTC60895F
NATIONAL PROVIDER IDENTIFIER: 1316909336**

**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: Stacey A. Leon**



DAVID MAXWELL-JOLLY
Director

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



ARNOLD SCHWARZENEGGER
Governor

December 10, 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—MILLER
PROVIDER NUMBER LTC60895F
NATIONAL PROVIDER IDENTIFIER (NPI) 1316909336
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 and patient days 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	\$	380,389	\$ 173.69
Net Audit Adjustment		<u>0</u>	<u>0.00</u>
Audited Cost/Cost Per Day	\$	<u>380,389</u>	\$ <u>173.69</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.

Originally 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—MILLER

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

Provider Number:
LTC60895F

Provider NPI:
1316909336

**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
3. Total Client Days	<u>2,190</u>	<u>2,190</u>
4. Total Client Care Expenses (From Sch. 2)	\$ <u>380,389</u>	\$ <u>380,389</u>
5. AVERAGE CLIENT COST PER DAY (Line 4 / Line 3)	\$ <u>173.69</u>	\$ <u>173.69</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)	\$ _____	\$ _____
2. Credit Balances (Adj)	\$ _____	\$ _____
3. Total Overpayments	\$ <u>0</u>	\$ <u>0</u>

SUMMARY OF AUDITED FACILITY EXPENSES

Provider:
HOME OF GUIDING HANDS—MILLER

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

Provider Number:
LTC60895F

NPI:
1316909336

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		\$ 3,543	\$	\$ 3,543
050	Leases and Rentals		719		719
055	Real Property Taxes		119		119
060	Personal Property Taxes				0
065	Mortgage Interest		6,628		6,628
070	Property Insurance		2,782		2,782
075	TOTAL PROPERTY EXPENSES (Lines 045 through 070)		\$ 13,790	\$ 0	\$ 13,790
	Basic Facility Cost - General Home Expenses				
080	Home Operations and Maintenance		\$ 7,924	\$	\$ 7,924
085	Utilities		8,561		8,561
090	Client Transportation		5,336		5,336
095	Dietary		17,510		17,510
100	Personal Care and Laundry		6,886		6,886
105	TOTAL GENERAL HOME EXPENSES (Lines 080 through 100)		\$ 46,217	\$ 0	\$ 46,217
110	TOTAL BASIC FACILITY COST (Lines 075 plus 105)		\$ 60,007	\$ 0	\$ 60,007
	EXPENSES: DIRECT CARE STAFF COSTS				
115	QMRP Salaries		\$ 12,161	\$	\$ 12,161
120	QMRP Fringe Benefits		3,441		3,441
125	Lead Salaries		37,360		37,360
130	Lead Fringe Benefits		10,571		10,571
135	Aides Salaries		117,601		117,601
140	Aides Fringe Benefits		33,275		33,275
145	Other Salaries		20,572		20,572
150	Other Fringe Benefits		5,821		5,821
155	TOTAL DIRECT CARE STAFF COSTS (Lines 115 through 150)		\$ 240,800	\$ 0	\$ 240,800

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		\$ 297	\$	\$ 297
165	Speech Pathology Consultant		1,988		1,988
170	Physical Therapy Consultant		430		430
175	Occupational Therapy Consultant		188		188
180	Pharmacist Consultant				0
185	Nurse Consultant				0
190	Psychologist Consultant		1,238		1,238
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)		\$ 5,052	\$ 0	\$ 5,052
EXPENSES: ADMINISTRATIVE COSTS					
220	Administrative Salaries		\$ 8,569	\$	\$ 8,569
225	Administrative Fringe Benefits		3,231		3,231
226	Quality Assurance Fees		16,602		16,602
230	Other General and Administrative		46,127		46,127
235	TOTAL ADMINISTRATIVE COST (Lines 220 through 230)		\$ 74,529	\$ 0	\$ 74,529
	TOTAL COSTS RELATED TO CLIENT CARE (Lines 110, 155, 215 and 235)		\$ 380,389	\$ 0	\$ 380,389
			(To Sch. 1)		(To Sch. 1)
NON-CLIENT CARE EXPENSES					
240	Non-Program Services		\$	\$	\$ 0
245	TOTAL FACILITY EXPENSES (Lines 110, 155, 215, 235 and 240)		\$ 380,389	\$ 0	\$ 380,389