CALIFORNIA DEPARTMENT OF
Mental Health

AUDITS SECTION– Southern Region
11401 South Bloomfield Avenue, Unit 203, 2nd Floor
Norwalk, CA 90650
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February 6, 2008

Gail Zweir, Ph.D., Mental Health Director
Inyo County Health & Human Services
162 J Grove Street
Bishop, CA 93514

Dear Dr. Zweir:

AUDIT REPORT – INYO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Inyo County Mental Health for the fiscal period July 1, 2002 to June 30, 2003. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.

The effect of this revised allowable program costs is as follows:

	Net Program Costs		
	Settled	Allowed	Adjustment
Federal Share of Short-Doyle/Medi-Cal	$453,869	$434,260	$(19,609)
Federal Share of Healthy Families/Medi-Cal	$ 1,479	$ 1,615	$ 136
State General Funds EPSDT Due State	$177,549	$165,109	$(12,440)

If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

WALTER J. HILL, JR., MBA, EA
Chief of Audits

RAQUEL E. RIOS
Audits Supervisor

Enclosures

CERTIFIED MAIL

SCHEDULE 1

INYO COUNTY HEALTH & HUMAN SERVICES
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2003

		As Settled	Audit Adjustments	As Audited
NET REIMBURSABLE MEDI-CAL PROGRAM COSTS				
COUNTY PROVIDERS				
MEDI-CAL - FFP	(Sch. 2a)	$ 424,299	$ (14,717)	$ 409,582
HEALTHY FAMILIES - FFP	(Sch. 2a)	1,479	136	1,615
TOTAL FFP - COUNTY PROVIDERS		$ 425,778	$ (14,581)	$ 411,197
CONTRACT PROVIDERS				
MEDI-CAL - FFP	(Sch. 3b)	$ 29,570	$ (4,892)	$ 24,678
HEALTHY FAMILIES - FFP	(Sch. 3b)	0	0	0
TOTAL FFP - CONTRACT PROVIDERS		$ 29,570	$ (4,892)	$ 24,678
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS				
MEDI-CAL - FFP		$ 453,869	$ (19,609)	$ 434,260
HEALTHY FAMILIES - FFP		1,479	136	1,615
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		$ 455,348	$ (19,473)	$ 435,875
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch. 4)	$ 177,549	$ (12,440)	$ 165,109

SCHEDULE 2

INYO COUNTY HEALTH & HUMAN SERVICES
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL

		As Settled	Audit Adjustments	As Audited
Total Medi-Cal Gross Reimbursement				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	$ 0	$ 0	$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	731,714	(42,228)	689,486
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	601	6,049	6,650
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	2,275	(17)	2,258
9. Total		$ 734,590	$ (36,197)	$ 698,393
Less: Patient & Other Payor Revenues				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	$ 0	$ 0	$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	792	4,190	4,982
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		$ 792	$ 4,190	$ 4,982
Medi-Cal Net Reimbursement for Direct Services				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	$ 0	$ 0	$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	731,523	(40,370)	691,153
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	2,275	(17)	2,258
25. Total		$ 733,798	$ (40,387)	$ 693,411
Medi-Cal MAA Reimbursement				
26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	$ 0	$ 0	$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		$ 0	$ 0	$ 0

SCHEDULE 2a

INYO COUNTY HEALTH & HUMAN SERVICES
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2003

COUNTY OPERATED FEDERAL		As Settled	Audit Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	$ 0	$ 0	$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		$ 0	$ 0	$ 0
Medi-Cal Administrative Reimbursement				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	$ 127,794	$ (7,018)	$ 120,776
38. Medi-Cal Administration	(MH 1979, Ln 5)	$ 92,899	$ (4,792)	$ 88,107
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	$ 92,899	$ (4,792)	$ 88,107
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	$ 228	$ (2)	$ 226
41. Healthy Families Administration	(MH1979, Ln 9)	$ 0	$ 286	$ 286
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	$ 0	$ 226	$ 226
Utilization Review Reimbursement				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	$ 12,717	$ (97)	$ 12,620
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	$ 0	$ 0	$ 0
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	$ 367,920	$ (16,108)	$ 351,812
46. Enhanced (Children)	(MH1979, Ln 17,17A)	391	3,937	4,328
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48 MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	46,450	(2,397)	44,054
50. U.R. Skilled Professional	(MH1979, Ln 14)	9,538	(73)	9,465
51. U.R. Other	(MH1979, Ln 15)	0	0	0
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		$ 424,299	$ (14,640)	$ 409,659
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	$ 0	$ 0	$ 0
55. Quality Assurance Review Results	(Adj #)	0	77	77
56. Total SD/MC Reimbursement - FFP		$ 424,299	$ (14,717)	$ 409,582
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	$ 1,479	$ (11)	$ 1,468
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	147	147
60. Total Healthy Families Reimbursement - FFP		$ 1,479	$ 136	$ 1,615
61. Total - FFP (Ln 56 + Ln 60)		$ 425,778	$ (14,581)	$ 411,197

(To Sch. 1)

SCHEDULE 3

NAPA COUNTY HEALTH & HUMAN SERVICES
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(1) Regular M/Cal and EPSDT Gross Cost	(2) EPSDT Enhanced - Children Gross Cost	(3) Enhanced - Refugees Gross Cost	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Cost	(6) Regular M/Cal and EPSDT Gross Cost	(7) EPSDT Enhanced - Children Gross Cost	(8) Enhanced - Refugees Gross Cost	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Cost
		INPATIENT					OUTPATIENT				
		(MH 1968) (Ln 5, 5A, 10,10A)	(MH 1968) (Ln 16, 16A)	(MH 1968) (Ln 22)	(Col. 1 to 3)	(MH 1968) (Ln 27, 27A)	(MH 1968) (Ln 5, 5A, 10,10A)	(MH 1968) (Ln 16, 16A)	(MH 1968) (Ln 22)	(Col. 6 to 8)	(MH 1968) (Ln 27, 27A)
00461	SUMMIT VIEW	$ 0	$ 0	$ 0	$ 0	$ 0	$ 15,211	$ 0	$ 0	$ 15,211	$ 0
00472	THE DEVEREUX CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,876	$ 0	$ 0	$ 1,876	$ 0
00541	CHARIS YOUTH CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,191	$ 0	$ 0	$ 31,191	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 48,278	$ 0	$ 0	$ 48,278	$ 0

SCHEDULE 3a

NAPA COUNTY HEALTH & HUMAN SERVICES
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP)	(12) Healthy Families Revenue	(13) Total Revenue (Excl. HFP)	(14) Healthy Families Revenue	(15) Total Net Cost (Excl. HFP)	(16) Net Cost Healthy Families	(17) Total Net Cost (Excl. HFP)	(18) Net Cost Healthy Families	(19) Total MAA FFP Reimbursement
		INPATIENT		OUTPATIENT		INPATIENT		OUTPATIENT		
		(MH 1968) (Ln 28 to 30)	(MH 1968) (Ln 31)	(MH 1968) (Ln 28 to 30)	(MH 1968) (Ln 31)	(Col 4-11)	(Col 5-12)	(Col 9-13)	(Col 10-14)	(MH 1979) (Ln 11-13)
00461	SUMMIT VIEW	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 15,211	$ 0	$ 0
00472	THE DEVEREUX CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,876	$ 0	$ 0
00541	CHARIS YOUTH CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,191	$ 0	$ 0
	GRAND TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 48,278	$ 0	$ 0

SCHEDULE 3b

NAPA COUNTY HEALTH & HUMAN SERVICES
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(20) Neg. Rates Exceed Costs (Excl. HFP)	(21) Neg. Rates Exceed Costs Healthy Families	(22) Neg. Rates Exceed Costs (Excl. HFP)	(23) Neg. Rates Exceed Costs Healthy Families	(24) Total SD/MC Reimbursement (FFP)	(25) Healthy Families Reimbursement (FFP)	(26) Total Reimbursement (FFP)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
		INPATIENT		OUTPATIENT						
		MH 1968 (Ln 38 to 39)	MH 1968 (Ln 40 to 40A)	MH 1968 (Ln 38 to 39)	MH 1968 (Ln 40 to 40A)	MH 1979, Line 21	MH 1979, Ln. 27	(Col. 24 + 25)		
00461	SUMMIT VIEW	$ 0	$ 0	$ 0	$ 0	$ 7,888	$ 0	$ 7,888	$ 22,000	$ 7,888
00472	THE DEVEREUX CENTER	$ 0	$ 0	$ 0	$ 0	$ 1,007	$ 0	$ 1,007	$ 11,000	$ 1,007
00541	CHARIS YOUTH CENTER	$ 0	$ 0	$ 0	$ 0	$ 15,783	$ 0	$ 15,783	$ 53,000	$ 15,783
	GRAND TOTAL	$ 0	$ 0	$ 0	$ 0	$ 24,678	$ 0	$ 24,678	$ 86,000	$ 24,678

(To Sch. 1)

SCHEDULE 4

INYO COUNTY HEALTH & HUMAN SERVICES
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2002

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	790,408	(50,977)	739,431
(2) Total SD/MC Claims	1,010,345	0	1,010,345
(3) Percent % (Line 1/Line 2)	0.7823	(0.0504)	0.7319
(4) EPSDT Claims	518,994	0	518,994
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	406,009	(26,178)	379,831
(6) Cost Settled Baseline for EPSDT	40,380	0	40,380
(7) Net Cost Settlement Amount (Line 5 - Line 6)	365,629	(26,178)	339,451
(8) 48.64% of Net Cost Settlement Amount (Line 7 x 48.64%)	177,549	(12,441)	165,109
(9) SGF Distribution (Settled and Audited)	701,040	0	701,040
(10) SGF Due (State)	(523,491)	(12,441)	(535,931)
			(To Sch. 1)

Source:

(1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)

(2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (inclues contract providers, excludes Healthy Families)

(4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary

(6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase

(9) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants

(10) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
1	MH 1960	1	B	MENTAL HEALTH EXPENDITURES - OTHER	$ 785,988	$ (13,732)	$ 772,256
				To exclude 5150 Transport Costs as this is not an allowable Mental Health Expenditure. Welfare & Institutions Code 5714.			
2	MH 1960	6	C	MEDI-CAL ADJUSTMENTS FROM MH 1961	$ 16,308	$ (882)	$ 15,426
				To correct the overstatement of reported Depreciation Expense, which was discovered after the submission of the FY 02/03 cost report.			
3	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	$ 1,911,134	$ (14,614)	$ 1,896,520
				To adjust the reported Allowable Costs for Allocation in conjunction with adjustment number 1 and number 2.			
4	MH 1960	9	C	SD/MC ADMINISTRATION	$ 92,899	$ (710)	$ 92,189 *
Info	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	0	0 *
5	MH 1960	11	C	NON SD/MC ADMINISTRATION	118,560	(907)	117,653 *
6	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	$ 211,459	$ (1,617)	$ 209,842
				To reflect the effect of adjustment number 3 on Administrative Costs. Audited Allowable Costs for Allocation were redistributed based on the reported gross Administrative Costs ratios.			
7	MH 1960	9	C	SD/MC ADMINISTRATION	** $ 92,189	$ (4,081)	$ 88,108
Info	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	** 0	286	286
8	MH 1960	11	C	NON SD/MC ADMINISTRATION	** 117,653	3,796	121,449
9	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	$ 209,842	$ 1	$ 209,843
				To allocate Total Administrative Costs based on the audited gross cost method percentages of 41.9876% for SD/MC and 57.8762% for Non-SD/MC Administration			
				* Balance carried forward to subsequent adjustment. ** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS, CONT'D.			
10	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	$ 12,717	$ (97)	$ 12,620
Info	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	0	0	0
11	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	16,229	(124)	16,105
12	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	$ 28,946	$ (221)	$ 28,725
				To reflect the effect of adjustment number 3 on Utilization Review Costs. Audited Allowable Costs for Allocation were redistributed based on the reported gross Utilization Review Costs ratios.			
13	MH 1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA)	$ 1,670,729	$ (12,776)	$ 1,657,953
				To adjust Direct Service Mode Costs in conjunction with adjustment number 3.			
				ADJUSTMENTS TO REPORTED MODES OF SERVICE COSTS			
14	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	$ 1,321,781	$ (10,108)	$ 1,311,673
15	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	20,096	(154)	19,942
16	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	328,852	(2,515)	326,337
			Info	TOTAL	$ 1,670,729	$ (12,777)	$ 1,657,952
				To adjust costs at the mode level in conjunction with adjustment number 10.			

* Balance carried forward to subsequent adjustment.
** Balance brought forward from prior adjustment.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED GROSS COST			
				MODE 15 - PROGRAM 1			
17	MH 1966A	3	B	SERVICE FUNCTION 15/01	$ 144,795	$ (1,107)	$ 143,688
18	MH 1966A	3	C	SERVICE FUNCTION 15/10	104,417	(798)	103,619
19	MH 1966A	3	D	SERVICE FUNCTION 15/30	17,484	(134)	17,350
20	MH 1966A	3	E	SERVICE FUNCTION 15/40	471,891	(3,608)	468,283
21	MH 1966A	3	F	SERVICE FUNCTION 15/50	114,791	(878)	113,913
22	MH 1966A	3	G	SERVICE FUNCTION 15/58	6,827	(52)	6,775 *
23	MH 1966A	3	H	SERVICE FUNCTION 15/60	235,325	(1,799)	233,526
24	MH 1966A	3	I	SERVICE FUNCTION 15/70	163,144	(1,247)	161,897
			Info	TOTAL	1,258,674	(9,623)	1,249,051
				MODE 15 - PROGRAM 2			
25	MH 1966A	3	B	SERVICE FUNCTION 15/58	54,025	(413)	53,612 *
26	MH 1966A	3	C	SERVICE FUNCTION 15/41	9,081	(69)	9,012
			Info	TOTAL	63,106	(482)	62,624
				MODE 45			
27	MH 1966A	3	B	SERVICE FUNCTION 45/10	1,426	(11)	1,415
28	MH 1966A	3	C	SERVICE FUNCTION 45/19	1,237	(9)	1,228
29	MH 1966A	3	D	SERVICE FUNCTION 45/20	4,392	(34)	4,358
30	MH 1966A	3	E	SERVICE FUNCTION 45/29	13,041	(100)	12,941
			Info	TOTAL	20,096	(154)	19,942
				MODE 60			
31	MH 1966A	3	B	SERVICE FUNCTION 60/40	325,033	(2,486)	322,547
32	MH 1966A	3	C	SERVICE FUNCTION 60/30	3,819	(29)	3,790
			Info	TOTAL	328,852	(2,515)	326,337
				TOTAL - ALL MODES	$ 1,670,728	$ (12,774)	$ 1,657,954

To adjust the Medi-Cal reported gross cost at the service function level to reflect the RVS method of allocation. Adjustment is in conjunction with adjustment numbers 11, 12 and 13.

* Balance carried forward to subsequent adjustment.
** Balance brought forward from prior adjustment.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED GROSS COST, CONT'D.			
33	MH 1966A	3	---	SERVICE FUNCTION 15/58 - PROGRAM 1	** $ 6,775	$ (6,775)	0
34	MH 1966A	3	B	SERVICE FUNCTION 15/58 - PROGRAM 2	** 53,612	6,775	60,387
			Info	TOTAL	$ 60,387	0	$ 60,387
				To reclassify reported mode and service function 15/58 gross costs from Mode 15 - Program 1 to Mode 15 - Program 2.			
				ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY			
35	MH 1966A	8	Total	MEDI-CAL UNITS @ 51.40%	103,116	355	103,471 *
36	MH 1966A	8A	Total	MEDI-CAL UNITS @ 50%	338,265	(32,105)	306,160 *
37	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS @ 51.40%	765	(300)	465 *
38	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS @ 50%	2,326	1,152	3,478 *
39	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS @65.98%	0	340	340 *
40	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS @65%	340	3,600	3,940 *
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS @65.98%	0	0	0 *
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS @65%	1,380	0	1,380 *
			Info	TOTAL UNITS	446,192	(26,958)	419,234
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County operated facilities to agree with the State DMH Approved Claims Report dated February 2, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County.			

* Balance carried forward to subsequent adjustment.
** Balance brought forward from prior adjustment.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY, CONT'D.				
41	MH 1966A	8	Total	MEDI-CAL UNITS @ 51.40%	**	103,471	(467)	103,004
42	MH 1966A	8A	Total	MEDI-CAL UNITS @ 50%	**	306,160	(1,610)	304,550
43	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS @ 51.40%	**	465	300	765
44	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS @ 50%	**	3,478	304	3,782
Info	MH 1966A	10	Total	ENHANCED - CHILDREN UNITS @65.98%	**	340	0	340
Info	MH 1966A	10A	Total	ENHANCED - CHILDREN UNITS @65%	**	3,940	0	3,940
Info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS @65.98%	**	0	0	0
Info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS @65%	**	1,380	0	1,380
			Info	TOTAL UNITS		419,234	(1,473)	417,761

To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's records. The County's records is also the lesser of the State DMH Approved Claims Report and the County's records. Copies of workpapers detailing adjustments by service functions have been provided to the County.

* Balance carried forward to subsequent adjustment.
** Balance brought forward from prior adjustment.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS			
Info	MH 1966A	8	Total	MEDI-CAL UNITS @ 51.40%	407	0	407 *
45	MH 1966A	8A	Total	MEDI-CAL UNITS @ 50%	3,053	461	3,514 *
			Info	TOTAL UNITS	3,460	461	3,921
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the contract providers to agree with the State DMH Approved Claims Report dated February 2, 2007. Copies of workpapers detailing adjustments by service functions have been provided to the County. (A separate audit report will not be issued to the contract providers.)			
Info	MH 1966A	8	Total	MEDI-CAL UNITS @ 51.40%	** 407	0	407 *
Info	MH 1966A	8A	Total	MEDI-CAL UNITS @ 50%	** 3,514	0	3,514 *
			Info	TOTAL UNITS	3,921	0	3,921
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the County's report. Copies of workpapers detailing adjustments by service functions have been provided to the County. (A separate audit report will not be issued to the contract providers.)			
Info	MH 1966A	8	Total	MEDI-CAL UNITS @ 51.40%	** 407	0	407 *
46	MH 1966A	8A	Total	MEDI-CAL UNITS @ 50%	** 3,514	(52)	3,462 *
			Info	TOTAL UNITS	3,921	(52)	3,869
				To adjust SD/MC units of service/time to the lesser of the County records or the State DMH Approved Claims Report. Copies of workpapers detailing adjustments by service functions have been provided to the County. (A separate audit report will not be issued to the contract providers.)			

* Balance carried forward to subsequent adjustment.
** Balance brought forward from prior adjustment.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS, CONT'D.			
Info	MH 1966A	8	Total	MEDI-CAL UNITS @ 51.40%	** 407	0	407 *
47	MH 1966A	8A	Total	MEDI-CAL UNITS @ 50%	** 3,462	(3)	3,459 *
			Info	TOTAL UNITS	3,869	(3)	3,866
				THE DEVEREUX CENTER - SFC 10/85 (3)			
				To adjust SD/MC units of service/time as a result of overbilling discovered after the submission of the FY 02/03 cost report.			
Info	MH 1966A	8	Total	MEDI-CAL UNITS @ 51.40%	** 407	0	407
48	MH 1966A	8A	Total	MEDI-CAL UNITS @ 50%	** 3,459	(816)	2,643
			Info	TOTAL UNITS	3,866	(816)	3,050
				To decrease SD/MC units of service/time as SD/MC units of service/time exceed the total units of service/time. SD/MC units of service/time can not exceed total units of service/time.			
				ADJUSTMENTS TO PATIENT AND OTHER PAYOR REVENUE - COUNTY			
49	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUE @ 51.40% (07/01/02-09/30/02)	$ 115	$ 587	$ 702
50	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUE @ 50% (10/01/02-06/30/03)	677	3,603	4,280
					$ 792	$ 4,190	$ 4,982
				To adjust Patient and Other Payor Revenue to agree with the County's records (Echo Report, dated 12/9/2004).			

* Balance carried forward to subsequent adjustment.
** Balance brought forward from prior adjustment.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
INYO COUNTY HEALTH & HUMAN SERVICES	00014	56	June 30, 2003

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT			
51	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT	$ 119,646	$ (10,606)	$ 109,040
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.			
52	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	$ 424,298	$ (14,639)	$ 409,659 *
53	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	1,479	136	1,615
			Info	TOTAL REIMBURSEMENT - COUNTY	$ 425,777	$ (14,503)	$ 411,274
				To adjust the County Total SD/MC Reimbursement (FFP) due to the adjustments made to reported costs and units of service/time.			
54	Sch. 2a	55		TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	** $ 409,659	$ (77)	$ 409,582
				To incorporate the Quality Assurance Review results (report dated September 27, 2004).			
55	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	$ 29,570	$ (4,892)	$ 24,678
Info	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	0	0	0
			Info	TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	$ 29,570	$ (4,892)	$ 24,678
				To adjust the contract providers Total SD/MC Reimbursement (FFP) due to the adjustments made to reported costs and units of service/time.			
56	Sch. 4	8	3	TOTAL EPSDT SGF	$ 177,549	$ (12,441)	$ 165,109
				To adjust the final EPSDT settlement as a result of adjustments made to audited SD/MC costs.			

* Balance carried forward to subsequent adjustment.
** Balance brought forward from prior adjustment.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (10/04)

Fiscal Year 2002-2003

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN	A	B	C
	Legal Entity Number: 00014	Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	1,360,252	772,256	2,132,508
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(255,326)	(255,326)
4	Other Adjustments (Provide Detail)		3,912	3,912
5	Total Costs Before Medi-Cal Adjustments	1,360,252	520,842	1,881,094
6	Medi-Cal Adjustments from MH 1961			15,426
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			1,896,520
	Administrative Costs (County Only)			
9	SD/MC Administration			88,107
10	Healthy Families Administration			286
11	Non-SD/MC Administration			121,449
12	Total Administrative Costs			209,842
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			12,620
14	Other SD/MC Utilization Review			
15	Non-SD/MC Utilization Review			16,105
16	Total Utilization Review Costs			28,725
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			1,657,953
19	Total Costs - Lines 9 through 18			1,896,520

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY **DEPARTMENT OF MENTAL HEALTH**

MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (10/04) **Fiscal Year 2002-2003**

County: INYO COUNTY
County Code: 14

Legal Entity: INYO COUNTY HEALTH & HUMAN S		A	B	C
Legal Entity Number: 00014		Salaries and Benefits	Other	Total Adjustments
1	Depreciation Expense		15,426	15,426
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	**Total Adjustments**		15,426	15,426

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY **DEPARTMENT OF MENTAL HEALTH**

ALLOCATION OF COSTS TO MODES OF SERVICE **Fiscal Year 2002-2003**

MH 1964 (10/04)

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES	A
	Legal Entity Number: 00014	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	1,657,953
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	1,311,674
6	Outreach Services (Mode 45)	19,942
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	326,337
9	Total - Lines 2 through 8	1,657,953

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

Fiscal Year 2002-2003

MH 1966A (10/04)

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES		A	B	C	D	E	F	G
	Legal Entity Number: 00014			CR	CR	CR	CR	CR	CR
	Mode: 15 - Outpatient (Program 1)		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				01	10	30	40	50	60
1	Allocation Percentage		100.00%	11.57%	8.34%	1.40%	37.70%	9.17%	18.80%
2	Total Units			116,081	65,066	10,895	294,052	71,530	78,877
3	Gross Cost		1,242,275	143,688	103,619	17,350	468,283	113,913	233,526
4	Cost per Unit			1.24	1.59	1.59	1.59	1.59	2.96
5	SMA per Unit			1.77	2.28	2.28	2.28	2.28	4.23
6	Published Charge per Unit			1.71	2.20	2.20	2.20	2.20	4.09
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		14,532	10,333	1,580	44,496	18,662	5,691
8A		10/01/02 - 06/30/03		65,335	34,168	4,115	124,262	30,373	24,452
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02					135		300
9A		10/01/02 - 06/30/03				165	285	422	1,810
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02			160		140		40
10A		10/01/02 - 06/30/03		720	1,425	330	1,440		25
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03		330	495		325	75	95
12	Non-Medi-Cal Units			35,164	18,485	4,705	122,969	21,998	46,464
13	Medi-Cal Costs	07/01/02 - 09/30/02	171,214	17,988	16,456	2,516	70,861	29,720	16,849
13A		10/01/02 - 06/30/03	496,084	80,873	54,413	6,553	197,889	48,370	72,393
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	245,048	25,722	23,559	3,602	101,451	42,549	24,073
14A		10/01/02 - 06/30/03	709,890	115,643	77,903	9,382	283,317	69,250	103,432
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	236,526	24,850	22,733	3,476	97,891	41,056	23,276
15A		10/01/02 - 06/30/03	685,320	111,723	75,170	9,053	273,376	66,821	100,009
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	1,889				215		888
17A		10/01/02 - 06/30/03	9,367			263	454	672	5,359
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	2,702				308		1,269
18A		10/01/02 - 06/30/03	13,395			376	650	962	7,656
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	2,610				297		1,227
19A		10/01/02 - 06/30/03	12,940			363	627	928	7,403
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	596		255		223		118
21A		10/01/02 - 06/30/03	6,053	891	2,269	526	2,293		74
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	853		365		319		169
22A		10/01/02 - 06/30/03	8,665	1,274	3,249	752	3,283		106
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	824		352		308		164
23A		10/01/02 - 06/30/03	8,362	1,231	3,135	726	3,168		102
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03	2,258	408	788		518	119	281
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03	3,231	584	1,129		741	171	402
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03	3,119	564	1,089		715	165	389
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		554,813	43,527	29,438	7,493	195,830	35,032	137,563

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES		CR H	I	J	K	L	M	N
	Legal Entity Number: 00014		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient (Program 1)								
			70						
1	Allocation Percentage		13.03%						
2	Total Units		67,980						
3	Gross Cost		161,897						
4	Cost per Unit		2.38						
5	SMA per Unit		3.41						
6	Published Charge per Unit		3.29						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02	7,065						
8A		10/01/02 - 06/30/03	14,945						
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02	330						
9A		10/01/02 - 06/30/03	1,100						
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03	60						
12	Non-Medi-Cal Units		44,480						
13	Medi-Cal Costs	07/01/02 - 09/30/02	16,826						
13A		10/01/02 - 06/30/03	35,592						
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	24,092						
14A		10/01/02 - 06/30/03	50,962						
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	23,244						
15A		10/01/02 - 06/30/03	49,169						
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	786						
17A		10/01/02 - 06/30/03	2,620						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	1,125						
18A		10/01/02 - 06/30/03	3,751						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	1,086						
19A		10/01/02 - 06/30/03	3,619						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03	143						
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03	205						
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03	197						
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		105,931						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966A (10/04)

DETAIL COST REPORT

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES		A	B	C	D	E	F	G
	Legal Entity Number: 00014			MHS	MHS				
	Mode: 15 - Outpatient (Program 2)		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				58	41				
1	Allocation Percentage		100.00%	87.01%	12.99%				
2	Total Units			46,134	5,471				
3	Gross Cost		69,399	60,387	9,012				
4	Cost per Unit			1.31	1.65				
5	SMA per Unit			2.28	2.28				
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		645					
8A		10/01/02 - 06/30/03		3,780	3,120				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
10	Enhanced SD/MC Units	07/01/02 - 09/30/02							
10A		10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			41,709	2,351				
13	Medi-Cal Costs	07/01/02 - 09/30/02	844	844					
13A		10/01/02 - 06/30/03	10,087	4,948	5,139				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	1,471	1,471					
14A		10/01/02 - 06/30/03	15,732	8,618	7,114				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02							
15A		10/01/02 - 06/30/03							
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A		10/01/02 - 06/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		58,468	54,595	3,873				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

Fiscal Year 2002-2003

MH 1966A (10/04)

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES	A	B	C	D	E	F	G
	Legal Entity Number: 00014		CR	CR	CR	CR		
	Mode: 45 - Outreach	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			10	19	20	29		
1	Allocation Percentage	100.00%	7.10%	6.16%	21.85%	64.89%		
2	Total Units		3,195	3,005	9,725	21,022		
3	Gross Cost	19,942	1,415	1,228	4,358	12,941		
4	Cost per Unit		0.44	0.41	0.45	0.62		
5	Non-Medi-Cal Units		3,195	3,005	9,725	21,022		
6	Non-Medi-Cal Costs	19,942	1,415	1,228	4,358	12,941		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

Fiscal Year 2002-2003

MH 1966A (10/04)

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES	A	B	C	D	E	F	G
	Legal Entity Number: 00014		CR	CR				
	Mode: 60 - Support	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			40	30				
1	Allocation Percentage	100.00%	98.84%	1.16%				
2	Total Units		2,000	12,406				
3	Gross Cost	326,337	322,547	3,790				
4	Cost per Unit		161.27	0.31				
5	Non-Medi-Cal Units (Same as Line 2)		2,000	12,406				
6	Non-Medi-Cal Costs (Same as Line 3)	326,337	322,547	3,790				

FORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (10/04)

Fiscal Year 2002-2003

County: INYO COUNTY
County Code: 14
Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES
Legal Entity Number: 00014

			REIMBURSEMENT TYPE				PC	Costs				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55 S. F.'s 01-09	Mode 55 S. F.'s 11-19, 31-39	Mode 55 S. F.'s 21-29	Total MAA	Total Inpatient Mode 05-Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col. I + Col. J)
1	Medi-Cal Costs	07/01/02 - 09/30/02								171,214	171,214	844	172,059
1A		10/01/02 - 06/30/03								496,084	496,084	10,087	506,171
2	Medi-Cal SMA	07/01/02 - 09/30/02								245,048	245,048	1,471	246,519
2A		10/01/02 - 06/30/03								709,890	709,890	15,732	725,622
3	Medi-Cal P. C.	07/01/02 - 09/30/02								236,526	236,526		236,526
3A		10/01/02 - 06/30/03								685,320	685,320		685,320
4	Medi-Cal N. R.	07/01/02 - 09/30/02											
4A		10/01/02 - 06/30/03											
5	Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								171,214	171,214	844	172,059
5A		10/01/02 - 06/30/03								496,084	496,084	10,087	506,171
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02								1,889	1,889		1,889
6A		10/01/02 - 06/30/03								9,367	9,367		9,367
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02								2,702	2,702		2,702
7A		10/01/02 - 06/30/03								13,395	13,395		13,395
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02								2,610	2,610		2,610
8A		10/01/02 - 06/30/03								12,940	12,940		12,940
9	Medicare/Medi-Cal Crossover N. R.	07/01/02 - 09/30/02											
9A		10/01/02 - 06/30/03											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/02 - 09/30/02								1,889	1,889		1,889
10A		10/01/02 - 06/30/03								9,367	9,367		9,367
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02								173,104	173,104	844	173,948
11A		10/01/02 - 06/30/03								505,451	505,451	10,087	515,538
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								596	596		596
12A		10/01/02 - 06/30/03								6,053	6,053		6,053
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								853	853		853
13A		10/01/02 - 06/30/03								8,665	8,665		8,665
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								824	824		824
14A		10/01/02 - 06/30/03								8,362	8,362		8,362
15	Enhanced SD/MC (Children) N. R.	07/01/02 - 09/30/02											
15A		10/01/02 - 06/30/03											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/02 - 09/30/02								596	596		596
16A		10/01/02 - 06/30/03								6,053	6,053		6,053
17	Enhanced SD/MC (Refugees) Cost	07/01/02 - 06/30/03											
18	Enhanced SD/MC (Refugees) SMA	07/01/02 - 06/30/03											
19	Enhanced SD/MC (Refugees) P. C.	07/01/02 - 06/30/03											
20	Enhanced SD/MC (Refugees) N. R.	07/01/02 - 06/30/03											
21	Total Medi-Cal Gross Reimbursement	07/01/02 - 09/30/02								173,700	173,700	844	174,544
21A	(Excludes Refugees)	10/01/02 - 06/30/03								511,504	511,504	10,087	521,592
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02											
23A		10/01/02 - 06/30/03								2,258	2,258		2,258
24	Healthy Families SMA	07/01/02 - 09/30/02											
24A		10/01/02 - 06/30/03								3,231	3,231		3,231
25	Healthy Families P. C.	07/01/02 - 09/30/02											
25A		10/01/02 - 06/30/03								3,119	3,119		3,119
26	Healthy Families N. R.	07/01/02 - 09/30/02											
26A		10/01/02 - 06/30/03											
27	Healthy Families Gross Reim.	07/01/02 - 09/30/02											
27A		10/01/02 - 06/30/03								2,258	2,258		2,258
	Less: Patient and Other Payor Revenues												
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02								702	702		702
28A		10/01/02 - 06/30/03								4,280	4,280		4,280
29	Enhanced SD/MC (Children) Revenues												
30	Enhanced SD/MC (Refugees) Revenues												
31	Healthy Families Revenues												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/02 - 09/30/02								172,998	172,998	844	173,842
35A		10/01/02 - 06/30/03								507,224	507,224	10,087	517,312
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02											
37A		10/01/02 - 06/30/03								2,258	2,258		2,258
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/02 - 09/30/02											
38A		10/01/02 - 06/30/03											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/02 - 09/30/02											
40A		10/01/02 - 06/30/03											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC + CROSSOVER FFP DOLLARS
MH 1970 (10/04)

Fiscal Year 2002-2003

County: INYO COUNTY
County Code: 14
Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES
Legal Entity Number: 00014

Mode: 15 - Outpatient (Program 1)					A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
				Data Type	SD/MC + Crossover Units			Breakdown of 2nd Period Units as a Percentage		SD/MC + Crossover Gross Reimbursement Costs Using Costs				Medi-Cal Patient and Other Payor Revenue				Net Direct Costs (Gross Reim Costs - Revenue)				FFP Dollars			
				Source	From MH1901 Schedule B Supplemental			Calculated			From MH1966 MODE15 (1)				From MH1901 Schedule B			Calculated				Calculated			
				Formula				B / (B + C)	C / (B + C)		(D * I)	(E * I)			(D * M)	(E * M)		(F - J)	(G - K)	(H - L)	(O + P)	(51.40% * N)	(50.00% * Q)	(54.35% * P)	(S + T)
				Period	1st Period	2nd Period/ Part I	2nd Period/ Part II	2nd Period/ Part I	2nd Period/ Part II	1st Period	2nd Period/ Part I	2nd Period/ Part II	Total 2nd Period	1st Period	2nd Period/ Part I	2nd Period/ Part II	Total 2nd Period	1st Period	2nd Period/ Part I	2nd Period/ Part II	Total 2nd Period	1st Period FFP $ 07/01/02 - 09/30/02	2nd Period/ Part I FFP $ 10/01/02 - 03/30/03	2nd Period/ Part II FFP $ 04/01/02 - 06/30/03	Total 2nd Period FFP $ 04/01/02 - 06/30/03
MH1966 Cost Report Column	MH1901 Sch. B Cost Rpt. Line #	Settlement Type	Mode	Service Function	Units 07/01/02 - 09/30/02	Units 10/01/02 - 03/30/03	Units 04/01/03 - 06/30/03	% of Units in 10/01/02 - 03/30/03	% of Units in 04/01/02 - 06/30/03	Costs 07/01/02 - 09/30/02	Costs 10/01/02 - 03/30/03	Costs 04/01/03 - 06/30/03	Costs 10/01/02 - 06/30/03	Revenue 07/01/02 - 09/30/02	Revenue 10/01/02 - 03/30/03	Revenue 04/01/03 - 06/30/03	Revenue 10/01/02 - 06/30/03	Net Costs 07/01/02 - 09/30/02	Net Costs 10/01/02 - 03/30/03	Net Costs 04/01/03 - 06/30/03	Net Costs 10/01/02 - 06/30/03	1st Period FFP %	2nd Period/ Part I FFP %	2nd Period/ Part II FFP %	
																						51.40%	50.00%	54.35%	
B	1	CR	15	01	14,532	49,750	15,585	76.15%	23.85%	17,968	61,582	19,291	80,873	702	3,259	1,021	4,280	17,266	58,323	18,271	76,593	8,885	29,161	9,930	39,091
C	2	CR	15	10	10,333	23,338	10,830	68.30%	31.70%	16,456	37,166	17,247	54,413					16,456	37,166	17,247	54,413	8,458	18,583	9,374	27,957
D	3	CR	15	30	1,580	2,115	2,165	49.42%	50.58%	2,516	3,368	3,448	6,816					2,516	3,368	3,448	6,816	1,293	1,684	1,874	3,558
E	4	CR	15	40	44,631	78,854	45,663	63.32%	36.68%	71,076	125,592	72,751	198,343					71,076	125,592	72,751	198,343	36,530	62,796	39,540	102,336
F	5	CR	15	50	18,662	20,605	10,190	66.91%	33.09%	29,720	32,814	16,228	49,042					29,720	32,814	16,228	49,042	15,276	16,407	8,820	25,227
G	6	CR	15	60	5,991	18,083	8,179	68.86%	31.14%	17,737	53,537	24,215	77,752					17,737	53,537	24,215	77,752	9,117	26,769	13,161	39,929
H	7	CR	15	70	7,395	11,963	4,062	74.68%	25.32%	17,611	28,538	9,674	38,212					17,611	28,538	9,674	38,212	9,052	14,269	5,258	19,527
									Totals	173,104	342,597	162,854	505,451	702	3,259	1,021	4,280	172,402	339,338	161,833	501,171	88,614	169,669	87,956	257,625
							Equivalent values from MH1966			173,104			505,451	702			4,280								
									Crosscheck	OK			OK	OK			OK								

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC + CROSSOVER FFP DOLLARS
MH 1970 (10/04)

Fiscal Year 2002-2003

County: INYO COUNTY
County Code: 14
Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES
Legal Entity Number: 00014

Mode: 15 - Outpatient (Program 2)					A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
				Data Type	SD/MC + Crossover Units			Breakdown of 2nd Period Units as a Percentage		SD/MC + Crossover Gross Reimbursement Costs Using Costs				Medi-Cal Patient and Other Payor Revenue				Net Direct Costs (Gross Reim. Costs - Revenue)				FFP Dollars			
				Source	From MH1901_Schedule_B_Supplemental			Calculated		From MH1966_MODE15_(2)				From MH1901_Schedule_B				Calculated				Calculated			
				Formula				B / (B + C)	C / (B + C)		(D * I)	(E * I)			(D * M)	(E * M)		(F - J)	(G - K)	(H - L)	(O + P)	(51.40% * N)	(50.00% * O)	(54.35% * P)	(S + T)
				Period	1st Period	2nd Period/ Part I	2nd Period/ Part II	2nd Period/ Part I	2nd Period/ Part II	1st Period	2nd Period/ Part I	2nd Period/ Part II	Total 2nd Period	1st Period	2nd Period/ Part I	2nd Period/ Part II	Total 2nd Period	1st Period	2nd Period/ Part I	2nd Period/ Part II	Total 2nd Period	1st Period 07/01/02 - 09/30/02	2nd Period/ Part I FFP $ 10/01/02 - 03/30/03	2nd Period/ Part II FFP $ 04/01/02 - 06/30/03	Total 2nd Period FFP $ 04/01/02 - 06/30/03
MH1966 Cost Report Column	MH1901 Sch. B Cost Rpt. Line #	Settlement Type	Mode	Service Function	Units 07/01/02 - 09/30/02	Units 10/01/02 - 03/30/03	Units 04/01/03 - 06/30/03	% of Units in 10/01/02 - 03/30/03	% of Units in 04/01/02 - 06/30/03	Costs 07/01/02 - 09/30/02	Costs 10/01/02 - 03/30/03	Costs 04/01/03 - 06/30/03	Costs 10/01/02 - 06/30/03	Revenue 07/01/02 - 09/30/02	Revenue 10/01/02 - 03/30/03	Revenue 04/01/03 - 06/30/03	Revenue 10/01/02 - 06/30/03	Net Costs 07/01/02 - 09/30/02	Net Costs 10/01/02 - 03/30/03	Net Costs 04/01/03 - 06/30/03	Net Costs 10/01/02 - 06/30/03	1st Period FFP % 51.40%	2nd Period/ Part I FFP % 50.00%	2nd Period/ Part II FFP % 54.35%	
B	8	MHS	15	58	645	3,390	390	89.68%	10.32%	844	4,437	510	4,948					844	4,437	510	4,948	434	2,219	277	2,496
C	9	MHS	15	41		2,100	1,020	67.31%	32.69%		3,459	1,680	5,139						3,459	1,680	5,139		1,730	913	2,643
									Totals	844	7,897	2,191	10,087					844	7,897	2,191	10,087	434	3,948	1,191	5,139
									Equivalent values from MH1966	844			10,087												
									Crosscheck	OK			OK	OK			OK								

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

DETERMINATION OF SD/MC FFP %
MH 1978 (10/04)

Fiscal Year 2002-2003

County: INYO COUNTY
County Code: 14

Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES

Legal Entity Number: 00014		A	B	C	D	E	F
	Data Type	Net Direct Costs (Gross Reim. Costs - Revenue)		FFP Dollars		Effective FFP%	
	Source	MH1967s		MH1967s		Calculated	
		Column N	Column Q	Column R	Column U		
	Formula					(C6 / A6)	(D6 / B6)
	Period	1st Period	2nd Period	1st Period	2nd Period	1st Period	2nd Period
	Mode	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03	07/01/02 - 09/30/02	10/01/02 - 06/30/03
1	05 - Hospital Inpatient (SFC 10-19)						
2	05 - Other 24 Hour Services (All Other SFC)						
3	10 - Day Services						
4	15 - Outpatient (Program 1)	172,402	501,171	88,614	257,625		
5	15 - Outpatient (Program 2)	844	10,087	434	5,139		
6	Totals	173,246	511,258	89,048	262,764		
7	Totals from MH1979	173,246	511,258	89,048	262,764		
8	Effective SD/MC FFP %					51.40%	51.40%

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (10/04)

Fiscal Year 2002-2003

County: INYO COUNTY
County Code: 14

	Legal Entity: INYO COUNTY HEALTH & HUMAN SERVICES		A	B	C	D	E	F	G	H	I	J
								FFP % Source: MH1978 E8	FFP % Source: MH1978 F8			
	Legal Entity Number: 00014		Total MAA	Total Inpatient	Total Outpatient	Total	50% FFP	51.40% FFP	51.40% FFP	[1]Variable % FFP	75% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement				696,135	696,135						
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement			60,762	48,278	109,040						
3	Total Medi-Cal Direct Service Gross Reimbursement					805,175						
4	Medi-Cal Administrative Reimbursement Limit					120,776						
5	Medi-Cal Administration					88,107						
6	Medi-Cal Administrative Reimbursement					88,107	44,054					44,054
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement				2,258	2,258						
8	Healthy Families Administrative Reimbursement Limit					226						
9	Healthy Families Administration					286						
10	Healthy Families Administrative Reimbursement					226				147		147
	SD/MC Net Reimbursement for MAA											
11	Medi-Cal Admin. Activities Svc Functions 01 - 09											
12	Medi-Cal Admin. Activities Svc Functions 11 - 19, 31 - 39											
13	Medi-Cal Admin. Activities Svc Functions 21 - 29 (County Only)											
14	Utilization Review-Skilled Prof. Med. Personnel (County Only)					12,620					9,465	9,465
15	Other SD/MC Utilization Review (County Only)											
16	SD/MC Net Reimbursement for Direct Services	07/01/02 - 09/30/02			173,246	173,246		89,048				89,048
16A		10/01/02 - 06/30/03			511,258	511,258			262,764			262,764
17	Enhanced SD/MC Net Reimb. (Children)	07/01/02 - 09/30/02			596	596				393		393
17A		10/01/02 - 06/30/03			6,053	6,053				3,935		3,935
18	Enhanced SD/MC Net Reimb. (Refugees)											
19	Total SD/MC Reimbursement Before Excess FFP											409,659
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											409,659
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											409,659
24	Healthy Families Net Reimbursement	07/01/02 - 09/30/02										
24A		10/01/02 - 06/30/03			2,258	2,258				1,468		1,468
25	Total Healthy Families Reimbursement Before Excess FFP											1,615
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											1,615

CALIFORNIA DEPARTMENT OF

Mental Health

Memorandum

To: Marcelo Acob, Chief
Accounting Section

Date: February 8, 2008

From: Division of Program Compliance
Audits Section

Telephone: (562) 406-3929

Subject: INYO COUNTY HEALTH & HUMAN SERVICES AUDIT REPORT, FPE: JUNE 30, 2003

Attached is our audit report of Inyo County Health & Human Services Medi-Cal cost report for Fiscal Year 2002-2003. The audit report shows audited FFP costs for Medi-Cal, Healthy Families, and EPSDT State General Funds as follows:

Medi-Cal	FFP	$434,260
Healthy Families	FFP	$ 1,615
State General Funds	EPSDT	$165,109

These audited amounts need to be compared to State current payments to determine the amount due to the County or the State, as the case may be and notification should be sent to the county. As you know, this procedure was the responsibility of County Financial Program Support (Cost Reporting) in the past but is now a function of the Accounting office.

If you or your staff need any assistance from my staff to accomplish this objective, please call me at the above telephone number.

Raquel E. Rios

RAQUEL E. RIOS, Supervisor
Audits - Southern Region

CALIFORNIA DEPARTMENT OF
Mental Health

Division of Program Compliance – Audits Section
1600 9th Street, Sacramento, CA 95814
(916) 445-1554, FAX (916) 445-1588

February 8, 2008

Irvin B. White, Jr., Chief
Benefits, Waiver Analysis
and Rates Division
Health Care Programs
Department of Health Care Services
1501 Capital Avenue, Suite 71.4115
MS 4601
Sacramento, CA 95814

Dear Mr. White:

Attached is our audit report of Inyo County Health & Human Services dated February 6, 2008. In accordance with Section 433.316 of Title 42 of the Code of Federal Regulations, Inyo County Health & Human Services has received a net overpayment for Medi-Cal and an under payment for Healthy Families of federal funds for fiscal year 2002-2003 as follows:

Medi-Cal	FFP	$19,609
Healthy Families	FFP	$ (136)

The report specifies that if the provider has any disagreement with the audit findings, it must notify the State Department of Health Services, Audit Appeals, Attn: Ms. Vickie Orlich and request an informal conference within 60 days of receipt of this report.

If you have any questions or need additional documentation, please contact me via e-mail at Walter.Hill@drnh.ca.gov or (916) 445-1570.

Sincerely,

Raquel E. Ries

for WALTER J. HILL, JR., MBA, EA
Chief of Audits

cc: Dina Kokkos-Gonzales, Acting Chief, Rate Development Branch, DHCS
Dina Kokkos-Gonzales, Chief, Specialty Mental Health Waiver Unit, DHCS
Carolynn Michaels, MHPA, Medi-Cal Oversight, DMH
Rita McCabe, LCSW, Branch Chief, Medi-Cal Mental Health Policy, DMH
Marcelo Acob, Section Chief, Accounting, DMH