CALIFORNIA DEPARTMENT OF
Mental Health

Audits – Northern Region
1600 9th Street, Sacramento, CA 95814
(916) 455-1554, FAX (916) 445-1588

February 6, 2008

Mark Montgomery, Psy.D., Director
Shasta County Health and
Human Services Agency
P.O. Box 496048
Redding, CA 96049

Dear Dr. Montgomery:

AUDIT REPORT – SHASTA COUNTY MENTAL HEALTH

We have conducted a desk examination of the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Shasta County Mental Health Services 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 was limited to a review of SD/MC units, Mode Costs, Utilization Review Costs, and Administrative Costs.

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		
	As Settled	As Revised	Adjustment
Federal Share of Short-Doyle/Medi-Cal	$ 5,788,657	$ 5,768,978	$ (19,679)
Federal Share of Healthy Families/Medi-Cal	$ 118,794	$ 111,128	$ (7,666)
State General Funds EPSDT Due State	$ 1,534,994	$ 1,527,868	$ (7,126)

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,

CHUKWUEMEKA OKEMIRI, CPA
Audits Supervisor – Northern Region

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

Enclosures

CERTIFIED MAIL

SCHEDULE 1

SHASTA COUNTY
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 - FFP				
MEDI-CAL - FFP		$ 4,486,666	$ (17,010)	$ 4,469,656
HEALTHY FAMILIES - FFP	(Sch. 2a)	110,400	(699)	109,701
TOTAL FFP - COUNTY PROVIDER	(Sch. 2a)	$ 4,597,066	$ (17,709)	$ 4,579,357
CONTRACT PROVIDERS - FFP	(Sch. 3b)			
MEDI-CAL - FFP		$ 1,301,991	$ (2,669)	$ 1,299,322
HEALTHY FAMILIES - FFP		8,394	(6,967)	1,427
TOTAL FFP - CONTRACT PROVIDER	(Sch. 3b)	$ 1,310,385	$ (9,636)	$ 1,300,749
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS				
MEDI-CAL - FFP		$ 5,788,657	$ (19,679)	$ 5,768,978
HEALTHY FAMILIES - FFP		118,794	(7,666)	111,128
TOTAL FFP - CONTRACT PROVIDER		$ 5,907,451	$ (27,345)	$ 5,880,106
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch. 4)	$ 1,534,994	$ (7,126)	$ 1,527,868

SCHEDULE 2

SHASTA COUNTY
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)	$ 2,091,767	$ (810)	$ 2,090,957
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,463,425	(23,684)	5,439,741
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	4,855	(4,855)	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	11,750	(1,205)	10,545
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)	5,663	1	5,664
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	147,040	(0)	147,040
9. Total		$ 7,724,500	$ (30,553)	$ 7,693,947
Less: Patient & Other Payor Revenues				
10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	$ 440,753	$ 0	$ 440,753
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	82,005	(1)	82,004
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		$ 522,758	$ (1)	$ 522,757
Medi-Cal Net Reimbursement for Direct Services				
19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	$ 1,655,869	$ (5,665)	$ 1,650,204
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,393,170	(24,888)	5,368,282
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)	5,663	1	5,664
24. Healthy Families-O/P	(Ln 8 - Ln 17)	147,040	(0)	147,040
25. Total		$ 7,201,742	$ (30,553)	$ 7,171,189
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

SHASTA COUNTY
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)	$ 1,540,391	$ (5,219)	$ 1,535,172
38. Medi-Cal Administration	(MH 1979, Ln 5)	$ 1,197,344	$ 0	$ 1,197,344
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	$ 1,197,344	$ 0	$ 1,197,344
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	$ 16,560	$ (1,071)	$ 15,489
41 Healthy Families Administration	(MH1979, Ln 9)	$ 19,365	$ 0	$ 19,365
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	$ 16,560	$ (1,071)	$ 15,489
Utilization Review Reimbursement				
43 Skilled Professional	(MH1979, Ln 14, Col. D)	$ 285,015	$ 0	$ 285,015
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	$ 81,172	$ 0	$ 81,172
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	$ 3,622,825	$ (13,070)	$ 3,609,755
46. Enhanced (Children)	(MH1979, Ln 17,17A)	10,822	(3,940)	6,882
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)	598,672	0	598,672
50. U.R. Skilled Professional	(MH1979, Ln 14)	213,761	0	213,761
51. U.R. Other	(MH1979, Ln 15)	40,586	0	40,586
52 Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		$ 4,486,666	$ (17,010)	$ 4,469,656
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	$ 0	$ 0	$ 0
55 Quality Assurance Review Results		0	0	0
56. Total SD/MC Reimbursement - FFP		$ 4,486,666	$ (17,010)	$ 4,469,656
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	$ 99,594	$ 0	$ 99,594
58 Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	10,806	(700)	10,106
60 Total Healthy Families Reimbursement - FFP		$ 110,400	$ (699)	$ 109,701
61 Total - FFP (Ln 56 + Ln 60)		$ 4,597,066	$ (17,709)	$ 4,579,357
				(To Sch. 1)

SHASTA COUNTY
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)
00120	FAMILIES FIRST INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,143	$	$ 0	$ 2,143	$ 0
00273	EDGEWOOD CENTER FOR CH	$ 0	$ 0	$ 0	$ 0	$ 0	$ 62,069	$ 0	$ 0	$ 62,069	$ 0
00484	NORTH VALLEY SCHOOLS	$ 0	$ 0	$ 0	$ 0	$ 0	$ 344,677	$ 0	$ 0	$ 344,677	$ 0
00512	RIVER OAK CENTER FOR CHILDREN	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,097	$ 0	$ 0	$ 31,097	$ 0
00529	WILLOW GLEN CARE CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,915	$ 0	$ 0	$ 13,915	$ 0
00628	NORTHERN VALLEY CATHOLIC SOC.	$ 0	$ 0	$ 0	$ 0	$ 0	$ 532,235	$ 2,656	$ 0	$ 534,891	$ 75
00804	SACRAMENTO VALLEY FAMILY SVC.	$ 0	$ 0	$ 0	$ 0	$ 0	$ 56,586	$ 0	$ 0	$ 56,586	$ 0
00843	FAMILY SERVICES AGENCY	$ 0	$ 0	$ 0	$ 0	$ 0	$ 146,326	$ 541	$ 0	$ 146,867	$ 201
00874	REMI VISTA INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 25,556	$ 998	$ 0	$ 26,554	$ 0
00880	NEW DIRECTIONS TO HOPE	$ 0	$ 0	$ 0	$ 0	$ 0	$ 243,541	$ 994	$ 0	$ 244,535	$ 0
01042	VICTOR COMMUNITY SUPPORT SVC.	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,060,396	$ 4,460	$ 0	$ 1,064,856	$ 1,907
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,518,541	$ 9,649	$ 0	$ 2,528,190	$ 2,183

SHASTA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP) INPATIENT (MH 1968, Ln 28 to 30)	(12) Healthy Families Revenue INPATIENT (MH 1968, Ln 31)	(13) Total Revenue (Excl. HFP) OUTPATIENT (MH 1968, Ln 28 to 30)	(14) Healthy Families Revenue OUTPATIENT (MH 1968, Ln 31)	(15) Total Net Cost (Excl. HFP) INPATIENT (Col 4-11)	(16) Net Cost Healthy Families INPATIENT (Col 5-12)	(17) Total Net Cost (Excl. HFP) OUTPATIENT (Col 9-13)	(18) Net Cost Healthy Families OUTPATIENT (Col 10-14)	(19) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)
00120	FAMILIES FIRST INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,143	$ 0	$ 0
00273	EDGEWOOD CENTER FOR CH	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 62,069	$ 0	$ 0
00484	NORTH VALLEY SCHOOLS	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 344,677	$ 0	$ 0
00512	RIVER OAK CENTER FOR CHILDRI	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,097	$ 0	$ 0
00529	WILLOW GLEN CARE CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,915	$ 0	$ 0
00628	NORTHERN VALLEY CATHOLIC SC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 534,891	$ 75	$ 0
00804	SACRAMENTO VALLEY FAMILY SV	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 56,586	$ 0	$ 0
00843	FAMILY SERVICES AGENCY	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 146,867	$ 201	$ 0
00874	REMI VISTA INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,554	$ 0	$ 0
00880	NEW DIRECTIONS TO HOPE	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 244,535	$ 0	$ 0
01042	VICTOR COMMUNITY SUPPORT S\	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,064,856	$ 1,907	$ 0
	GRAND TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,528,190	$ 2,183	$ 0

SHASTA COUNTY
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) INPATIENT (MH 1968, Ln 38 to 39)	(21) Neg. Rates Exceed Costs Healthy Families INPATIENT (MH 1968, Ln 40, 40A)	(22) Neg. Rates Exceed Costs (Excl. HFP) OUTPATIENT (MH 1968, Ln 38 to 39)	(23) Neg. Rates Exceed Costs Healthy Families OUTPATIENT (MH 1968, Ln 40, 40A)	(24) Total SD/MC Reimbursement (FFP) (MH 1979, Line 21)	(25) Healthy Families Reimbursement (FFP) (MH 1979, Ln. 27)	(26) Total Reimbursement (FFP) (Col. 24 + 25)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
00120	FAMILIES FIRST INC	$ 0	$ 0	$ 0	$ 0	$ 1,165	$ 0	$ 1,165	$	$ 1,165
00273	EDGEWOOD CENTER FOR CH	$ 0	$ 0	$ 0	$ 0	$ 31,740	$ 0	$ 31,740	$	$ 31,740
00484	NORTH VALLEY SCHOOLS	$ 0	$ 0	$ 0	$ 0	$ 176,839	$ 0	$ 176,839	$	$ 176,839
00512	RIVER OAK CENTER FOR CHILDRI	$ 0	$ 0	$ 0	$ 0	$ 16,247	$ 0	$ 16,247	$	$ 16,247
00529	WILLOW GLEN CARE CENTER	$ 0	$ 0	$ 0	$ 0	$ 7,071	$ 0	$ 7,071	$	$ 7,071
00628	NORTHERN VALLEY CATHOLIC SC	$ 0	$ 0	$ 0	$ 0	$ 275,144	$ 49	$ 275,193	$	$ 275,193
00804	SACRAMENTO VALLEY FAMILY SV	$ 0	$ 0	$ 0	$ 0	$ 29,108	$ 0	$ 29,108	$	$ 29,108
00843	FAMILY SERVICES AGENCY	$ 0	$ 0	$ 0	$ 0	$ 75,586	$ 131	$ 75,717	$	$ 75,717
00874	REMI VISTA INC	$ 0	$ 0	$ 0	$ 0	$ 13,816	$ 0	$ 13,816	$	$ 13,816
00860	NEW DIRECTIONS TO HOPE	$ 0	$ 0	$ 0	$ 0	$ 125,878	$ 0	$ 125,878	$	$ 125,878
01042	VICTOR COMMUNITY SUPPORT S\	$ 0	$ 0	$ 0	$ 0	$ 546,728	$ 1,247	$ 547,975	$ 0	$ 547,975
	GRAND TOTAL	$ 0	$ 0	$ 0	$ 0	$ 1,299,322	$ 1,427	$ 1,300,749	$ 0	$ 1,300,749

(To Sch. 1)

SCHEDULE 4

SHASTA COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2003

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	7,924,308	(27,836)	7,896,472
(2) Total SD/MC Claims	7,796,946	0	7,796,946
(3) Percent % (Line 1/Line 2)	101.63%	-0.35%	101.28%
(4) EPSDT Claims	4,150,901	0	4,150,901
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,218,561	(14,675)	4,203,886
(6) Cost Settled Baseline for EPSDT	1,057,535	0	1,057,535
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,161,026	(14,675)	3,146,351
~~(8)~~ 48.56% of Net Cost Settlement Amount (Line 7 x 48.56%)	1,534,994	(7,127)	1,527,868
(8a) FY 2001-02 EPSDT settlement	1,559,991	1,665,185	3,225,176
(8b) Annual Local Growth (L. 8 - 8a)	0	0	0
(9) County Match 10% of Local Growth (8b x 10%)	0	0	0
(10) Net cost settlement amount (L. 8 - 9)	1,534,994	(7,126)	1,527,868
(9) SGF Distribution (Settled and Audited)	1,534,994	0	1,534,994
(10) SGF Due (State)	0	(7,126)	(7,126)
			(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

(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 FY2002-2003, includes increase for FFS/MC provider rate increase.

(7) Settlement amount prior to 10% match calculation (8)-(9)

(11) SGF gross distribution (See DMH letter dated October 23, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants

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

AUDIT ADJUSTMENTS

Provider	Provider Num	No. of Adj.	Fiscal Period Ended
SHASTA COUNTY	00045	33	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				
1	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02		727,895	17,661	745,556 *
2	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03		2,336,037	(2,463)	2,333,574 *
3	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02		19,651	(18,131)	1,520 *
4	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03		48,236	(3,718)	44,518 *
5	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02		1,725	(90)	1,635 *
6	MH 1966A	10A	Total	ENHANCED - REFUGEES -7/01/02 to 06/30/03		5,031	(576)	4,455 *
7	MH 1966A	10B	Total	ENHANCED - REFUGEES -7/01/02 to 06/30/03		0	756	756 *
8	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02		14,327	520	14,847 *
9	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 6/30/03		50,249	6,235	56,484 *
Info				TOTAL		3,203,151	194	3,203,345
				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 November 2,2007. Above adjustments include Phase II.				
10	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	**	745,556	(2,460)	743,096
11	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	**	2,333,574	(942)	2,332,632
12	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	**	1,520	2,865	4,385
13	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	**	44,518	915	45,433
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	**	1,635	0	1,635
info	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	**	4,455	0	4,455
14	MH 1966A	10B	Total	ENHANCED - REFUGEES -7/01/02 to 06/30/03	**	756	(756)	0
15	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	**	14,847	(520)	14,327
16	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 6/30/03	**	56,484	(6,235)	50,249
Info				TOTAL		3,203,345	(7,133)	3,196,212
				To adjust SD/MC units to incorporate the controls of the lower of the settlement or the State DMH Approved Claims Report. Above adjustments include Phase II.				
				* Balance carried forward to subsequent adjustment.				
				** Balance brought forward from prior adjustment.				

AUDIT ADJUSTMENTS

Provider	Provider Num	No. of Adj.	Fiscal Period Ended
SHASTA COUNTY	00045	33	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					
17	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02		243,500	690	244,190	*
18	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03		897,297	2,909	900,206	*
19	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02		690	(690)	0	*
20	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03		1,320	(1,320)	0	*
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02		480	-	480	*
21	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03		7,240	(1,590)	5,650	*
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02		375	-	375	*
22	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03		766	(16)	750	*
			Info	TOTAL UNITS		1,151,668	(17)	1,151,651	
				To adjust the as settled (MH 1966A) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated November 2, 2007. The adjustments include phase II.					
23	MH 1966A	8	Total	MEDI-CAL UNITS - 07/01/02 to 09/30/02	**	244,190	(690)	243,500	*
24	MH 1966A	8A	Total	MEDI-CAL UNITS - 10/01/02 to 06/30/03	**	900,206	(2,515)	897,691	*
25	MH 1966A	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02	**	0	690	690	*
26	MH 1966A	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03	**	0	330	330	*
info	MH 1966A	10	Total	ENHANCED - CHILDREN - 07/01/02 to 09/30/02	**	480	-	480	*
27	MH 1966A	10A	Total	ENHANCED - CHILDREN - 10/01/02 to 06/30/03	**	5,650	(415)	5,235	*
info	MH 1966A	11	Total	HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02	**	375	-	375	*
info	MH 1966A	11A	Total	HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03	**	750	-	750	*
			Info	TOTAL UNITS		1,151,651	(2,600)	1,149,051	
				To adjust SD/MC units to incorporate the controls of the lower of the settlement or the State DMH Approved Claims Report. The adjustments include Phase II.					
				* Balance carried forward to subsequent adjustment.					
				** Balance brought forward from prior adjustment.					

AUDIT ADJUSTMENTS

Provider	Provider Num	No. of Adj.	Fiscal Period Ended
SHASTA COUNTY	=I54	#REF!	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			
28	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB	2,697,479	(4,239)	2,693,240
				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.			
29	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	$ 4,486,666	$ (17,010)	$ 4,469,656
30	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	$ 110,400	$ (699)	$ 109,701
				TOTAL REIMBURSEMENT - COUNTY	4,597,066	(17,709)	4,579,357
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
31	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	1,301,991	$ (2,669)	1,299,322
32	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	8,394	$ (6,967)	1,427
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	1,310,385	(9,636)	1,300,749
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
33	Sch. 4	8	3	TOTAL EPSDT SGF	$ 1,534,994	$ (7,126)	$ 1,527,868
				To adjust the State General Fund share of EPSDT as a result of adjustments to SD/MC reimbursements as reflected on Lines 16, 16A, 17, 17A, and 18, Column C of the form MH 1979 of the audited County and contract provider cost reports.			
				* 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: SHASTA COUNTY
County Code: 45

	Legal Entity: SHASTA COUNTY	A	B	C
	Legal Entity Number: 00045	Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	9,561,160	8,955,000	18,516,160
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(4,531,366)	(4,531,366)
4	Other Adjustments (Provide Detail)	(8,566)	(782,095)	(790,661)
5	Total Costs Before Medi-Cal Adjustments	9,552,594	3,641,539	13,194,133
6	Medi-Cal Adjustments from MH 1961			54,402
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			13,248,535
	Administrative Costs (County Only)			
9	SD/MC Administration			1,197,344
10	Healthy Families Administration			19,365
11	Non-SD/MC Administration			450,085
12	Total Administrative Costs			1,666,794
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			285,015
14	Other SD/MC Utilization Review			81,172
15	Non-SD/MC Utilization Review			135,439
16	Total Utilization Review Costs			501,626
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			11,080,115
19	Total Costs - Lines 9 through 18			13,248,535

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

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

County: SHASTA COUNTY
County Code: 45

	Legal Entity: SHASTA COUNTY	A	B	C
	Legal Entity Number: 00045	Salaries and Benefits	Other	Total Adjustments
1			54,402	54,402
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	**Total Adjustments**		54,402	54,402

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: SHASTA COUNTY
County Code: 45

	Legal Entity: SHASTA COUNTY	A
	Legal Entity Number: 00045	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	11,080,115
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	3,742,343
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	424,795
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,665,190
6	Outreach Services (Mode 45)	195,247
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	52,540
9	Total - Lines 2 through 8	11,080,115

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

MH 1966A (10/04)

County: SHASTA COUNTY
County Code: 45

				CR	CR				
	Legal Entity: SHASTA COUNTY		A	B	C	D	E	F	G
	Legal Entity Number: 00045			Service	Service	Service	Service	Service	Service
	Mode: 05 - Hospital Inpatient (SFC 10-19)		Mode Total	Function	Function	Function	Function	Function	Function
				10	19				
1	Allocation Percentage		100.00%	99.43%	0.57%				
2	Total Units			4,599	90				
3	Gross Cost		3,742,343	3,721,079	21,264				
4	Cost per Unit			809.11	236.27				
5	SMA per Unit			838.20	235.96				
6	Published Charge per Unit			962.32	236.38				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		342	14				
8A		10/01/02 - 06/30/03		1,365	76				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02		110					
9A		10/01/02 - 06/30/03		741					
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		4					
11A		10/01/02 - 06/30/03		3					
12	Non-Medi-Cal Units			2,034					
13	Medi-Cal Costs	07/01/02 - 09/30/02	280,022	276,714	3,308				
13A		10/01/02 - 06/30/03	1,122,386	1,104,430	17,956				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	307,928	286,664	21,264				
14A		10/01/02 - 06/30/03	1,144,143	1,144,143					
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	332,423	329,113	3,309				
15A		10/01/02 - 06/30/03	1,331,532	1,313,567	17,965				
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	89,002	89,002					
17A		10/01/02 - 06/30/03	599,548	599,548					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	92,202	92,202					
18A		10/01/02 - 06/30/03	621,106	621,106					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	105,855	105,855					
19A		10/01/02 - 06/30/03	713,079	713,079					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC (Children) Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC (Children) SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC (Children) Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC (Children) 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	3,236	3,236					
29A		10/01/02 - 06/30/03	2,427	2,427					
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	3,353	3,353					
30A		10/01/02 - 06/30/03	2,515	2,515					
31	Healthy Families Published Charges	07/01/02 - 09/30/02	3,849	3,849					
31A		10/01/02 - 06/30/03	2,887	2,887					
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		1,645,722	1,645,722					

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: SHASTA COUNTY
County Code: 45

				CR	CR	CR			
Legal Entity: SHASTA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00045				Service	Service	Service	Service	Service	Service
Mode: 10 - Day Services			Mode Total	Function	Function	Function	Function	Function	Function
				85	95	30			
1	Allocation Percentage		100.00%	3.53%	79.30%	17.17%			
2	Total Units			215	4,835	3,427			
3	Gross Cost		424,795	14,990	336,880	72,925			
4	Cost per Unit			69.72	69.68	21.28			
5	SMA per Unit			177.60	115.14				
6	Published Charge per Unit			109.99	112.53				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		122	423				
8A		10/01/02 - 06/30/03			2,334				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
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		5	89				
11A		10/01/02 - 06/30/03			417				
12	Non-Medi-Cal Units			88	1,572	3,427			
13	Medi-Cal Costs	07/01/02 - 09/30/02	37,979	8,506	29,473				
13A		10/01/02 - 06/30/03	162,622		162,622				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	70,371	21,667	48,704				
14A		10/01/02 - 06/30/03	268,737		268,737				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	61,019	13,419	47,600				
15A		10/01/02 - 06/30/03	262,645		262,645				
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	6,550	349	6,201				
29A		10/01/02 - 06/30/03	29,055		29,055				
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	11,135	888	10,247				
30A		10/01/02 - 06/30/03	48,013		48,013				
31	Healthy Families Published Charges	07/01/02 - 09/30/02	10,565	550	10,015				
31A		10/01/02 - 06/30/03	46,925		46,925				
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		188,590	6,135	109,530	72,925			

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: SHASTA COUNTY
County Code: 45

				CR	CR	CR	CR		
Legal Entity: SHASTA COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00045			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 1)				01	30	60	70		
1	Allocation Percentage		100.00%	11.84%	58.65%	25.54%	3.97%		
2	Total Units			700,290	2,318,314	730,978	112,755		
3	Gross Cost		6,605,269	782,058	3,873,784	1,687,171	262,256		
4	Cost per Unit			1.12	1.67	2.31	2.33		
5	SMA per Unit			1.77	2.28	4.23	3.41		
6	Published Charge per Unit			1.33	1.99	2.32	2.77		
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		125,921	430,472	151,457	15,540		
8A		10/01/02 - 06/30/03		498,839	1,327,987	407,616	53,250		
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02			3,055	1,220			
9A		10/01/02 - 06/30/03			16,800	27,832	60		
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02		125	1,190	320			
10A		10/01/02 - 06/30/03		350	3,435	605	65		
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		845	11,174	2,005	145		
11A		10/01/02 - 06/30/03		2,580	38,389	7,640	765		
12	Non-Medi-Cal Units			71,630	485,812	132,283	42,930		
13	Medi-Cal Costs	07/01/02 - 09/30/02	1,245,643	140,624	719,297	349,578	36,144		
13A		10/01/02 - 06/30/03	3,840,756	557,085	2,218,998	940,819	123,854		
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	1,898,011	222,880	981,476	640,663	52,991		
14A		10/01/02 - 06/30/03	5,816,554	882,945	3,027,810	1,724,216	181,583		
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	1,418,540	167,475	856,639	351,380	43,046		
15A		10/01/02 - 06/30/03	4,399,322	663,456	2,642,694	945,669	147,503		
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	7,921		5,105	2,816			
17A		10/01/02 - 06/30/03	92,451		28,072	64,239	140		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	12,126		6,965	5,161			
18A		10/01/02 - 06/30/03	156,238		38,304	117,729	205		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	8,910		6,079	2,830			
19A		10/01/02 - 06/30/03	98,168		33,432	64,570	166		
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	2,867	140	1,988	739			
21A		10/01/02 - 06/30/03	7,678	391	5,740	1,396	151		
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	4,288	221	2,713	1,354			
22A		10/01/02 - 06/30/03	11,232	620	7,832	2,559	222		
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	3,277	166	2,368	742			
23A		10/01/02 - 06/30/03	8,885	466	6,836	1,404	180		
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	24,580	944	18,671	4,628	337		
29A		10/01/02 - 06/30/03	86,441	2,881	64,146	17,634	1,779		
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	35,948	1,496	25,477	8,481	494		
30A		10/01/02 - 06/30/03	127,019	4,567	87,527	32,317	2,609		
31	Healthy Families Published Charges	07/01/02 - 09/30/02	28,413	1,124	22,236	4,652	402		
31A		10/01/02 - 06/30/03	99,669	3,431	76,394	17,725	2,119		
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		1,296,934	79,994	811,767	305,323	99,851		

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

DETAIL COST REPORT

County: SHASTA COUNTY
County Code: 45

Legal Entity: SHASTA COUNTY Legal Entity Number: 00045 Mode: 15 - Outpatient (Program 1)			H Service Function	I Service Function	J Service Function	K Service Function	L Service Function	M Service Function	N Service Function
1	Allocation Percentage								
2	Total Units								
3	Gross Cost								
4	Cost per Unit								
5	SMA per Unit								
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02							
8A		10/01/02 - 06/30/03							
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		10/01/02 - 06/30/03							
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							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/02 - 09/30/02							
13A		10/01/02 - 06/30/03							
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02							
14A		10/01/02 - 06/30/03							
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								

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

MH 1966A (10/04)

County: SHASTA COUNTY
County Code: 45
Legal Entity: SHASTA COUNTY
Legal Entity Number: 00045
Mode: 15 - Outpatient (Program 2)

			A	B	C	D	E	F	G
				MHS	MHS	MHS	MHS	MHS	MHS
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				30	31	32	33	60	34
1	Allocation Percentage		100.00%	43.86%	3.81%	19.45%	1.49%	21.90%	0.14%
2	Total Units			35,400	2,340	15,540	1,380	7,905	2,252
3	Gross Cost		59,921	26,281	2,285	11,655	893	13,120	86
4	Cost per Unit			0.74	0.98	0.75	0.65	1.66	0.04
5	SMA per Unit			2.28	2.28	2.28	2.28	4.23	2.28
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		9,990	1,020	4,080		2,965	
8A		10/01/02 - 06/30/03		22,020	960	10,080	1,380	4,790	
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				60			
11A		10/01/02 - 06/30/03		420				35	
12	Non-Medi-Cal Units			2,970	360	1,320		115	2,252
13	Medi-Cal Costs	07/01/02 - 09/30/02	17,039	7,417	996	3,060		4,921	
13A		10/01/02 - 06/30/03	35,331	16,348	937	7,560	893	7,950	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	48,745	22,777	2,326	9,302		12,542	
14A		10/01/02 - 06/30/03	103,899	50,206	2,189	22,982	3,146	20,262	
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	45			45			
29A		10/01/02 - 06/30/03	370	312				58	
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	137			137			
30A		10/01/02 - 06/30/03	1,106	958				148	
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		7,136	2,205	352	990		191	86

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

MH 1966A (10/04)

County: SHASTA COUNTY
County Code: 45
Legal Entity: SHASTA COUNTY
Legal Entity Number: 00045
Mode: 15 - Outpatient (Program 2)

			MHS	ASO	ASO	ASO			
			H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			61	30	60	01			
1	Allocation Percentage		3.84%	4.92%	0.53%	0.07%			
2	Total Units		1,120	3,405	405	60			
3	Gross Cost		2,299	2,947	315	40			
4	Cost per Unit		2.05	0.87	0.78	0.67			
5	SMA per Unit		4.23	2.28	4.23	1.77			
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02		705	45				
8A		10/01/02 - 06/30/03		1,575	360				
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		1,120	1,125		60			
13	Medi-Cal Costs	07/01/02 - 09/30/02		610	35				
13A		10/01/02 - 06/30/03		1,363	280				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02		1,607	190				
14A		10/01/02 - 06/30/03		3,591	1,523				
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		2,299	974		40			

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: SHASTA COUNTY
County Code: 45

	Legal Entity: SHASTA COUNTY	A	B	C	D	E	F	G
	Legal Entity Number: 00045		CR	CR	CR			
	Mode: 45 - Outreach	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			20	21	22			
1	Allocation Percentage	100.00%	49.94%	43.66%	6.40%			
2	Total Units		3,040	6,644	7,485			
3	Gross Cost	195,247	97,500	85,247	12,500			
4	Cost per Unit		32.07	12.83	1.67			
5	Non-Medi-Cal Units		3,040	6,644	7,485			
6	Non-Medi-Cal Costs	195,247	97,500	85,247	12,500			

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: SHASTA COUNTY
County Code: 45

		A	B	C	D	E	F	G
Legal Entity: SHASTA COUNTY			CR	CR				
Legal Entity Number: 00045			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 60 - Support		Mode Total	20	30				
1	Allocation Percentage	100.00%	27.00%	73.00%				
2	Total Units		804	2,125				
3	Gross Cost	52,540	14,186	38,354				
4	Cost per Unit		17.64	18.05				
5	Non-Medi-Cal Units (Same as Line 2)		804	2,125				
6	Non-Medi-Cal Costs (Same as Line 3)	52,540	14,186	38,354				

LIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL REPORT

DEPARTMENT OF MENTAL HEAL

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

Fiscal Year 2002-2003

County: SHASTA COUNTY
County Code: 45
Legal Entity: SHASTA COUNTY
Legal Entity Number: 00045

			REIMBURSEMENT TYPE				Costs	Costs				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			S. F.'s 01-09	Mode 55 S. F.'s 11-19, 31-39	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					280,022		37,979	1,245,643	1,283,622	17,039	1,300,660
1A		10/01/02 - 06/30/03					1,122,386		162,622	3,840,756	4,003,378	35,331	4,038,709
2	Medi-Cal SMA	07/01/02 - 09/30/02					307,928		70,371	1,898,011	1,968,382	48,745	2,017,127
2A		10/01/02 - 06/30/03					1,144,143		268,737	5,816,554	6,085,290	103,899	6,189,189
3	Medi-Cal P. C	07/01/02 - 09/30/02					332,423		61,019	1,418,540	1,479,559		1,479,559
3A		10/01/02 - 06/30/03					1,331,532		262,645	4,399,322	4,661,967		4,661,967
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					280,022		37,979	1,245,643	1,283,622	17,039	1,300,660
5A		10/01/02 - 06/30/03					1,122,386		162,622	3,840,756	4,003,378	35,331	4,038,709
6	Medicare/Medi-Cal Crossover Cost	07/01/02 - 09/30/02					89,002			7,921	7,921		7,921
6A		10/01/02 - 06/30/03					599,548			92,451	92,451		92,451
7	Medicare/Medi-Cal Crossover SMA	07/01/02 - 09/30/02					92,202			12,126	12,126		12,126
7A		10/01/02 - 06/30/03					621,106			156,238	156,238		156,238
8	Medicare/Medi-Cal Crossover P. C.	07/01/02 - 09/30/02					105,855			8,910	8,910		8,910
8A		10/01/02 - 06/30/03					713,079			98,168	98,168		98,168
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					89,002			7,921	7,921		7,921
10A		10/01/02 - 06/30/03					599,548			92,451	92,451		92,451
11	Total SD/MC + Crossover Gross Reim.	07/01/02 - 09/30/02					369,024		37,979	1,253,564	1,291,542	17,039	1,308,581
11A		10/01/02 - 06/30/03					1,721,934		162,622	3,933,207	4,095,829	35,331	4,131,160
12	Enhanced SD/MC (Children) Cost	07/01/02 - 09/30/02								2,867	2,867		2,867
12A		10/01/02 - 06/30/03								7,678	7,678		7,678
13	Enhanced SD/MC (Children) SMA	07/01/02 - 09/30/02								4,288	4,288		4,288
13A		10/01/02 - 06/30/03								11,232	11,232		11,232
14	Enhanced SD/MC (Children) P. C.	07/01/02 - 09/30/02								3,277	3,277		3,277
14A		10/01/02 - 06/30/03								8,885	8,885		8,885
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								2,867	2,867		2,867
16A		10/01/02 - 06/30/03								7,678	7,678		7,678
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					369,024		37,979	1,256,430	1,294,409	17,039	1,311,448
21A	(Excludes Refugees)	10/01/02 - 06/30/03					1,721,934		162,622	3,940,885	4,103,507	35,331	4,138,838
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/02 - 06/30/03											
23	Healthy Families Cost	07/01/02 - 09/30/02					3,236		6,550	24,580	31,130	45	31,175
23A		10/01/02 - 06/30/03					2,427		29,055	86,441	115,495	370	115,865
24	Healthy Families SMA	07/01/02 - 09/30/02					3,353		11,135	35,948	47,083	137	47,220
24A		10/01/02 - 06/30/03					2,515		48,013	127,019	175,033	1,106	176,138
25	Healthy Families P. C.	07/01/02 - 09/30/02					3,849		10,565	28,413	38,978		38,978
25A		10/01/02 - 06/30/03					2,887		46,925	99,669	146,594		146,594
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					3,236		6,550	24,580	31,130	45	31,175
27A		10/01/02 - 06/30/03					2,427		29,055	86,441	115,495	370	115,865
	Less: Patient and Other Payor Revenues												
28	SD/MC + Crossover Revenues	07/01/02 - 09/30/02					53,807			22,583	22,583		22,583
28A		10/01/02 - 06/30/03					386,946			59,422	59,422		59,422
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					315,216		37,979	1,233,848	1,271,826	17,039	1,288,865
35A		10/01/02 - 06/30/03					1,334,988		162,622	3,881,463	4,044,085	35,331	4,079,417
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/02 - 09/30/02					3,236		6,550	24,580	31,130	45	31,175
37A		10/01/02 - 06/30/03					2,427		29,055	86,441	115,495	370	115,865
	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

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

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

Fiscal Year 2002-2003

County: SHASTA COUNTY
County Code: 45

Legal Entity: SHASTA COUNTY
Legal Entity Number: 00045

			A	B	C	D	E	F	G	H	I	J
								FFP % Source: MH1978 E8	FFP % Source: MH1978 F8			
			Total MAA	Total Inpatient	Total Outpatient	Total	50% FFP	51.40% FFP	51.54% FFP	Variable % FFP	75% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement			2,090,957	5,450,286	7,541,243						
2	Contract Provider Medi-Cal Direct Service Gross Reimbursement			165,050	2,528,190	2,693,240						
3	Total Medi-Cal Direct Service Gross Reimbursement					10,234,483						
4	Medi-Cal Administrative Reimbursement Limit					1,535,172						
5	Medi-Cal Administration					1,197,344						
6	Medi-Cal Administrative Reimbursement					1,197,344	598,672					598,672
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement			5,664	149,223	154,886						
8	Healthy Families Administrative Reimbursement Limit					15,489						
9	Healthy Families Administration					19,365						
10	Healthy Families Administrative Reimbursement					15,489				10,106		10,106
	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)					285,015					213,761	213,761
15	Other SD/MC Utilization Review (County Only)					81,172	40,586					40,586
16	SD/MC Net Reimbursement for Direct Services	07/01/02 - 09/30/02		315,216	1,285,998	1,601,215		823,024				823,024
16A		10/01/02 - 06/30/03		1,334,988	4,071,738	5,406,726			2,786,730			2,786,730
17	Enhanced SD/MC Net Reimb. (Children)	07/01/02 - 09/30/02			2,867	2,867				1,891		1,891
17A		10/01/02 - 06/30/03			7,678	7,678				4,991		4,991
18	Enhanced SD/MC Net Reimb. (Refugees)											
19	Total SD/MC Reimbursement Before Excess FFP											4,469,656
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											4,469,656
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											4,469,656
24	Healthy Families Net Reimbursement	07/01/02 - 09/30/02		3,236	31,175	34,411				22,704		22,704
24A		10/01/02 - 06/30/03		2,427	115,865	118,292				76,890		76,890
25	Total Healthy Families Reimbursement Before Excess FFP											109,701
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											109,701

CALIFORNIA DEPARTMENT OF
Mental Health

Audits – Northern Region
1600 9th Street, Sacramento, CA 95814
(916) 455-1554, FAX (916) 445-1588

February 14, 2008

Mark Montgomery, Psy.D., Director
Shasta County Health and
Human Services Agency
P.O. Box 496048
Redding, CA 96049

Dear Dr. Montgomery:

AUDIT REPORT – REVISED SHASTA COUNTY MENTAL HEALTH

This letter incorporates the results of the interim limited scope audit settlement dated August 7, 2006 and the Desk Audit report dated February 6, 2008. The Desk Audit was performed without regard to the error due to the omission of published charges for North Valley which understated its federal financial participation (FFP). The illustration below is the final result of the interim limited scope audit and the desk audit for the fiscal period July 1, 2002 through June 30, 2003.

The amount shown in the accompanying Revised Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Revised Schedule 1) represents the actual net program costs allowable for the above-mentioned fiscal period, and supercedes previously issued reports for this fiscal period.

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

	Net Program Costs		
	As Revised Settled	As Audited	Adjustment
Federal Share of Short-Doyle/Medi-Cal	$ 5,858,277	$ 5,838,596	$ (19,681)
Federal Share of Healthy Families/Medi-Cal	$ 118,794	$ 111,129	$ (7,665)

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,

CHUKWUEMEKA OKEMIRI, CPA
Audits Supervisor – Northern Region

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

Enclosures

CERTIFIED MAIL

SCHEDULE 1

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

		As Revised Settlement	Audit Adjustments	As Audited
NET REIMBURSABLE MEDI-CAL PROGRAM COSTS				
COUNTY - FFP				
MEDI-CAL - FFP		$ 4,486,666	$ (17,010)	$ 4,469,656
HEALTHY FAMILIES - FFP	(Sch. 2a)	110,400	(699)	109,701
TOTAL FFP - COUNTY PROVIDER	(Sch. 2a)	$ 4,597,066	$ (17,709)	$ 4,579,357
CONTRACT PROVIDERS - FFP	(Sch. 3b)			
MEDI-CAL - FFP		$ 1,371,611	$ (2,671)	$ 1,368,940
HEALTHY FAMILIES - FFP		8,394	(6,966)	1,428
TOTAL FFP - CONTRACT PROVIDER	(Sch 3b)	$ 1,380,005	$ (9,637)	$ 1,370,368
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS				
MEDI-CAL - FFP		$ 5,858,277	$ (19,681)	$ 5,838,596
HEALTHY FAMILIES - FFP		118,794	(7,665)	111,129
TOTAL FFP - CONTRACT PROVIDER		$ 5,977,071	$ (27,346)	$ 5,949,725

SCHEDULE 2

SHASTA COUNTY
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)	$ 2,091,767	$ (810)	$ 2,090,957
2	Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,463,425	(23,684)	5,439,741
3	Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	4,855	(4,855)	0
4.	Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	11,750	(1,205)	10,545
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)	5,663	1	5,664
8.	Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	147,040	(0)	147,040
9.	Total		$ 7,724,500	$ (30,553)	$ 7,693,947
Less: Patient & Other Payor Revenues					
10.	Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	$ 440,753	$ 0	$ 440,753
11.	Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	82,005	(1)	82,004
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		$ 522,758	$ (1)	$ 522,757
Medi-Cal Net Reimbursement for Direct Services					
19.	Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	$ 1,655,869	$ (5,665)	$ 1,650,204
20.	Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,393,170	(24,888)	5,368,282
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)	5,663	1	5,664
24	Healthy Families-O/P	(Ln 8 - Ln 17)	147,040	(0)	147,040
25	Total		$ 7,201,742	$ (30,553)	$ 7,171,189
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

SHASTA COUNTY
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)	$ 1,540,391	$ 15,171	$ 1,555,562
38. Medi-Cal Administration	(MH 1979, Ln 5)	$ 1,197,344	$ 0	$ 1,197,344
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	$ 1,197,344	$ 0	$ 1,197,344
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	$ 16,560	$ (1,071)	$ 15,489
41 Healthy Families Administration	(MH1979, Ln 9)	$ 19,365	$ 0	$ 19,365
42 Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	$ 16,560	$ (1,071)	$ 15,489
Utilization Review Reimbursement				
43 Skilled Professional	(MH1979, Ln 14, Col. D)	$ 285,015	$ 0	$ 285,015
44. Other Medi-Cal U.R	(MH1979, Ln 15, Col. D)	$ 81,172	$ 0	$ 81,172
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	$ 3,622,825	$ (13,070)	$ 3,609,755
46 Enhanced (Children)	(MH1979, Ln 17,17A)	10,822	(3,940)	6,882
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)	598,672	0	598,672
50. U R Skilled Professional	(MH1979, Ln 14)	213,761	0	213,761
51 U.R Other	(MH1979, Ln 15)	40,586	0	40,586
52 Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		$ 4,486,666	$ (17,010)	$ 4,469,656
54 Contract Limitation Adjustment	(MH 1979, Ln 22)	$ 0	$ 0	$ 0
55. Quality Assurance Review Results		0	0	0
56 Total SD/MC Reimbursement - FFP		$ 4,486,666	$ (17,010)	$ 4,469,656
Net Healthy Families Reimbursement - FFP				
57 Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	$ 99,594	$ 0	$ 99,594
58 Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59 Administrative Reimbursement	(MH1979, Ln 10)	10,806	(700)	10,106
60 Total Healthy Families Reimbursement - FFP		$ 110,400	$ (699)	$ 109,701
61 Total - FFP (Ln 56 + Ln 60)		$ 4,597,066	$ (17,709)	$ 4,579,357
				(To Sch. 1)

SHASTA COUNTY
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
		IN PATIENT					OUT PATIENT				
		(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)
00120	FAMILIES FIRST INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,143	$	$ 0	$ 2,143	$ 0
00273	EDGEWOOD CENTER FOR CH	$ 0	$ 0	$ 0	$ 0	$ 0	$ 62,069	$ 0	$ 0	$ 62,069	$ 0
00484	NORTH VALLEY SCHOOLS	$ 0	$ 0	$ 0	$ 0	$ 0	$ 344,677	$ 0	$ 0	$ 344,677	$ 0
00512	RIVER OAK CENTER FOR CHILDREN	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,097	$ 0	$ 0	$ 31,097	$ 0
00529	WILLOW GLEN CARE CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,915	$ 0	$ 0	$ 13,915	$ 0
00628	NORTHERN VALLEY CATHOLIC SOC.	$ 0	$ 0	$ 0	$ 0	$ 0	$ 667,732	$ 3,088	$ 0	$ 670,820	$ 77
00804	SACRAMENTO VALLEY FAMILY SVC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 56,586	$ 0	$ 0	$ 56,586	$ 0
00843	FAMILY SERVICES AGENCY	$ 0	$ 0	$ 0	$ 0	$ 0	$ 146,326	$ 541	$ 0	$ 146,867	$ 201
00874	REMI VISTA INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 25,556	$ 998	$ 0	$ 26,554	$ 0
00880	NEW DIRECTIONS TO HOPE	$ 0	$ 0	$ 0	$ 0	$ 0	$ 243,541	$ 994	$ 0	$ 244,535	$ 0
01042	VICTOR COMMUNITY SUPPORT SVC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,060,396	$ 4,460	$ 0	$ 1,064,856	$ 1,907
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,654,038	$ 10,081	$ 0	$ 2,664,119	$ 2,185

SHASTA COUNTY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2003

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP) INPATIENT (MH 1968, Ln 28 to 30)	(12) Healthy Families Revenue INPATIENT (MH 1968, Ln 31)	(13) Total Revenue (Excl. HFP) OUTPATIENT (MH 1968, Ln 28 to 30)	(14) Healthy Families Revenue OUTPATIENT (MH 1968, Ln 31)	(15) Total Net Cost (Excl. HFP) INPATIENT (Col 4-11)	(16) Net Cost Healthy Families INPATIENT (Col 5-12)	(17) Total Net Cost (Excl. HFP) OUTPATIENT (Col 9-13)	(18) Net Cost Healthy Families OUTPATIENT (Col 10-14)	(19) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)
00120	FAMILIES FIRST INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,143	$ 0	$ 0
00273	EDGEWOOD CENTER FOR CH	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 62,069	$ 0	$ 0
00484	NORTH VALLEY SCHOOLS	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 344,677	$ 0	$ 0
00512	RIVER OAK CENTER FOR CHILDRI	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 31,097	$ 0	$ 0
00529	WILLOW GLEN CARE CENTER	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,915	$ 0	$ 0
00628	NORTHERN VALLEY CATHOLIC SC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 670,820	$ 77	$ 0
00804	SACRAMENTO VALLEY FAMILY SV	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 56,586	$ 0	$ 0
00843	FAMILY SERVICES AGENCY	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 146,867	$ 201	$ 0
00874	REMI VISTA INC	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 26,554	$ 0	$ 0
00880	NEW DIRECTIONS TO HOPE	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 244,535	$ 0	$ 0
01042	VICTOR COMMUNITY SUPPORT S\	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,064,856	$ 1,907	$ 0
	GRAND TOTAL	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 2,664,119	$ 2,185	$ 0

SCHEDULE 3b

SHASTA COUNTY
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) INPATIENT (MH 1968, Ln 38 to 39)	(21) Neg. Rates Exceed Costs Healthy Families INPATIENT (MH 1968, Ln 40, 40A)	(22) Neg. Rates Exceed Costs (Excl. HFP) OUTPATIENT (MH 1968, Ln 38 to 39)	(23) Neg. Rates Exceed Costs Healthy Families OUTPATIENT (MH 1968, Ln 40, 40A)	(24) Total SD/MC Reimbursement (FFP) (MH 1979, Line 21)	(25) Healthy Families Reimbursement (FFP) (MH 1979, Ln 27)	(26) Total Reimbursement (FFP) (Col 24 + 25)	(27) FFP Contract Maximum	(28) Lower of FFP or Contract Maximum
00120	FAMILIES FIRST INC	$ 0	$ 0	$ 0	$ 0	$ 1,165	$ 0	$ 1,165	$	$ 1,165
00273	EDGEWOOD CENTER FOR CH	$ 0	$ 0	$ 0	$ 0	$ 31,740	$ 0	$ 31,740	$	$ 31,740
00484	NORTH VALLEY SCHOOLS	$ 0	$ 0	$ 0	$ 0	$ 176,839	$ 0	$ 176,839	$	$ 176,839
00512	RIVER OAK CENTER FOR CHILDRI	$ 0	$ 0	$ 0	$ 0	$ 16,247	$ 0	$ 16,247	$	$ 16,247
00529	WILLOW GLEN CARE CENTER	$ 0	$ 0	$ 0	$ 0	$ 7,071	$ 0	$ 7,071	$	$ 7,071
00628	NORTHERN VALLEY CATHOLIC SC	$ 0	$ 0	$ 0	$ 0	$ 344,762	$ 50	$ 344,812	$	$ 344,812
00804	SACRAMENTO VALLEY FAMILY SV	$ 0	$ 0	$ 0	$ 0	$ 29,108	$ 0	$ 29,108	$	$ 29,108
00843	FAMILY SERVICES AGENCY	$ 0	$ 0	$ 0	$ 0	$ 75,586	$ 131	$ 75,717	$	$ 75,717
00874	REMI VISTA INC	$ 0	$ 0	$ 0	$ 0	$ 13,816	$ 0	$ 13,816	$	$ 13,816
00880	NEW DIRECTIONS TO HOPE	$ 0	$ 0	$ 0	$ 0	$ 125,878	$ 0	$ 125,878	$	$ 125,878
01042	VICTOR COMMUNITY SUPPORT S\	$ 0	$ 0	$ 0	$ 0	$ 546,728	$ 1,247	$ 547,975	$ 0	$ 547,975
	GRAND TOTAL	$ 0	$ 0	$ 0	$ 0	$ 1,368,940	$ 1,428	$ 1,370,368	$ 0	$ 1,370,368

(To Sch 1)

FINDING 1: INTERIM LIMITED SCOPE AUDIT SETTLEMENT

Our examination disclosed that the department performed an interim settlement in August of 2006 due to the omission of published charges for North Valley Catholic Social Services cost report. The omission of published charge causes the calculation of reimbursable cost to be understated. The interim limited scope audit settlement was performed because the error due to non reporting of published charges understated the program's federal financial participation (FFP). The attached Schedule 1 summarizes the results of the County FY 2002-03 Desk Audit and the Interim Limited Scope Audit Settlement.

AUDIT AUTHORITY

1. Center for the Medicare and Medicaid (CMS) Pub. 15 -1, Section 2300

RECOMMENDATION
We recommend that the County should exercise due care in the preparation of the cost report to ensure identification and correction of errors of this type in a timely manner.

AUDITEE'S RESPONSE