CALIFORNIA DEPARTMENT OF
Mental Health

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

May 22, 2009

Mary Anne Ford Sherman, Director
Kings County Behavioral Health Administration
450 Kings County Drive, Suite 104
Hanford, CA 93230

Dear Ms. Sherman:

AUDIT REPORT PER APPEAL: KINGS COUNTY MENTAL HEALTH ADMINISTRATION

In ~~accordance with California Welfare and Institutions Code Section 14171~~, the audit report for Kings County Mental Health for the fiscal period ended June 30, 2004, has been revised to incorporate the agreement reached pursuant to Audit Appeal MH9-0604-734-CM.

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

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

NET PROGRAM COSTS

	Audited	Appealed	Adjustment
Federal Share of Short-Doyle/Medi-Cal	$ 2,623,844	$ 2,664,675	$ 40,831
Federal Share of Healthy Families/Medi-Cal	$ 94,898	$ 96,520	$ 1,622
State General Funds EPSDT Due State	$ 694,382	$ 707,538	$ 13,156

Should you have any questions, please do not hesitate to contact us at the above number.

Sincerely,

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

CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

KINGS VIEW - KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES
LEGAL ENTITY NUMBER: 00233

		As Audited	Audit Adjustments	Per Appeal
NET REIMBURSABLE MEDI-CAL PROGRAM COSTS				
MEDI-CAL - FFP	(Sch. 2a)	$ 2,623,844	$ 40,831	$ 2,664,675
HEALTHY FAMILIES - FFP	(Sch. 2a)	94,898	1,622	96,520
TOTAL FFP		$ 2,718,742	$ 42,453	$ 2,761,195

SCHEDULE 2

KINGS VIEW - KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES
LEGAL ENTITY NUMBER: 00233

		As Audited	Audit Adjustments	Per Appeal
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)	4,434,158	63,086	4,497,244
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)	19,610	287	19,897
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)	140,208	2,050	142,259
9. Total		$ 4,593,977	$ 65,423	$ 4,659,400
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)	0	0	0
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		$ 0	$ 0	$ 0
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)	4,453,768	63,373	4,517,141
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)	140,208	2,050	142,259
25. Total		$ 4,593,977	$ 65,423	$ 4,659,400
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

KINGS VIEW - KINGS COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

LEGAL ENTITY NAME: KINGS VIEW CORPORATE SERVICES
LEGAL ENTITY NUMBER: 00233

		As Audited	Audit Adjustments	Per Appeal
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)	$ 668,065	$ 9,506	$ 677,571
38. Medi-Cal Administration	(MH 1979, Ln 5)	$ 183,891	$ 14,052	$ 197,943
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	$ 183,891	$ 14,052	$ 197,943
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	$ 14,021	$ 205	$ 14,226
41. Healthy Families Administration	(MH1979, Ln 9)	$ 5,789	$ 445	$ 6,234
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	$ 5,789	$ 445	$ 6,234
Utilization Review Reimbursement				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	$ 159,953	$ 0	$ 159,953
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	$ 72,608	$ 0	$ 72,608
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	$ 2,362,883	$ 33,618	$ 2,396,502
46. Enhanced (Children)	(MH1979, Ln 17,17A)	12,747	186	12,933
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)	91,946	7,026	98,972
50. U.R. Skilled Professional	(MH1979, Ln 14)	119,965	0	119,965
51. U.R. Other	(MH1979, Ln 15)	36,304	0	36,304
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		$ 2,623,844	$ 40,831	$ 2,664,675
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	$ 0	$ 0	$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0
56. Total SD/MC Reimbursement - FFP		$ 2,623,844	$ 40,831	$ 2,664,675
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	$ 91,135	$ 1,333	$ 92,468
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	3,763	289	4,052
60. Total Healthy Families Reimbursement - FFP		$ 94,898	$ 1,622	$ 96,520
61. Total - FFP (Ln 56 + Ln 60)		$ 2,718,742	$ 42,453	$ 2,761,195
				(To Sch. 1)

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
KINGS VIEW CORPORATE SERVICES	00233	13	June 30, 2004

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO AUDITED COSTS			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES	$ 6,990,284	$ 130,568	$ 7,120,852
				To adjust allocation of allowable Corporate Cost based on the cost of each individual program per CMS requirements. CMS 15-1, Section 2300. 42 CFR 413			
				Audited / Appealed / Adjustment Mode. Cost $(134,837) / $(26,013) / $108,823 Admin. Cost (26,942) / (5,198) / 21,745 $(161,779) / $(31,211) / $130,568			
2	MH 1960	9	C	SD/MC ADMINISTRATION	$ 183,891	$ (183,891)	$ -
3	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	$ 5,789	$ (5,789)	$ -
4	MH 1960	11	C	NON-SD/MC ADMINISTRATION	$ 87,199	$ (87,199)	$ -
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	$ 276,879	$ -	$ 276,879 *
				To eliminate the audited allocation of Administrative Costs. Administrative costs will be redistributed to the proper cost centers after adjustments to administrative costs are made below.			
5	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS **	$ 276,879	$ 21,745	$ 298,624 *
				To reflect adjustment #1.			
6	MH 1960	9	C	SD/MC ADMINISTRATION	$ -	$ 197,943	$ 197,943
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	$ -	$ 6,234	$ 6,234
8	MH 1960	11	C	NON SD/MC ADMINISTRATION	$ -	$ 94,447	$ 94,447
	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS **	$ 298,624	$ -	$ 298,624
				To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on the audited gross cost on MH 1968.			

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
KINGS VIEW CORPORATE SERVICES	00233	13	June 30, 2004

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO AUDITED COSTS			
9	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA)	$ 6,705,912	$ 108,823	$ 6,814,734
				To reflect adjustment #1.			
10	MH 1964	4	A	DAY SERVICES (MODE 10)	$ 107,424	$ 1,571	$ 108,994
11	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	5,979,993	84,850	6,064,843
info	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	618,494	22,402	640,896
info				TOTAL	$ 6,705,911	$ 108,823	$ 6,814,734
				To distribute revised Direct Services cost to Other 24 Hour Services, Day Services, Outreach Services.			
				ADJUSTMENTS TO AUDITED SD/MC SETTLEMENT			
12	MH 1979	23	J	TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC)	$ 2,623,844	$ 40,831	$ 2,664,675
13	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT	94,898	1,622	96,520
					$ 2,718,742	$ 42,453	$ 2,761,195
				To adjust the audited SD/MC (FFP) and Healthy Families (FFP) due to adjustments to corporate cost allocation.			

* 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 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS
County Code: 16

	Legal Entity: KINGS VIEW - KINGS COUNTY	A	B	C
	Legal Entity Number: 00233	Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	4,522,412	2,598,440	7,120,852
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962		300,669	300,669
5	Total Costs Before Medi-Cal Adjustments	4,522,412	2,899,109	7,421,521
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			7,421,521
	Administrative Costs (County Only)			
9	SD/MC Administration			197,943
10	Healthy Families Administration			6,234
11	Non-SD/MC Administration			94,447
12	Total Administrative Costs			298,624
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			159,953
14	Other SD/MC Utilization Review			72,608
15	Non-SD/MC Utilization Review			75,602
16	Total Utilization Review Costs			308,163
17	Research and Evaluation (County Only)			0
18	Mode Costs (Direct Service and MAA)			6,814,734
19	Total Costs - Lines 9 through 18			7,421,521

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS

County Code: 16

	Legal Entity: KINGS VIEW - KINGS COUNTY	A
	Legal Entity Number: 00233	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	6,814,734
	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)	108,994
5	Outpatient Services (Mode 15 Program 1 + Program 2)	6,064,843
6	Outreach Services (Mode 45)	640,896
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	6,814,734

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

MH 1966 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS
County Code: 16

CR

	Legal Entity: KINGS VIEW - KINGS COUNTY		A	B	C	D	E	F	G
	Legal Entity Number: 00233			Service	Service	Service	Service	Service	Service
	Mode: 10 - Day Services		Mode Total	Function	Function	Function	Function	Function	Function
				96					
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			1,374					
3	Gross Cost		108,994	108,994					
4	Cost per Unit			79.33					
5	SMA per Unit			118.94					
6	Published Charge per Unit			118.94					
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		254					
8A		10/01/03 - 06/30/04		936					
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04							
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			184					
13	Medi-Cal Costs	07/01/03 - 09/30/03	20,149	20,149					
13A		10/01/03 - 06/30/04	74,249	74,249					
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	30,211	30,211					
14A		10/01/03 - 06/30/04	111,328	111,328					
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	30,211	30,211					
15A		10/01/03 - 06/30/04	111,328	111,328					
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		14,596	14,596					

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: KINGS
County Code: 16
Legal Entity: KINGS VIEW - KINGS COUNTY
Legal Entity Number: 00233
Mode: 15 - Outpatient (Program 1)

			A	B	C	D	E	F	G
				CR	CR	CR	CR	CR	
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				01	10	60	70	58	
1	Allocation Percentage		100.00%	23.12%	41.69%	30.03%	5.02%	0.14%	
2	Total Units			1,115,192	1,559,643	606,636	125,817	5,316	
3	Gross Cost		5,887,769	1,361,100	2,454,859	1,768,068	295,373	8,367	
4	Cost per Unit			1.22	1.57	2.91	2.35	1.57	
5	SMA per Unit			1.83	2.36	4.37	3.52	2.36	
6	Published Charge per Unit			1.83	2.36	4.37	3.52	2.36	
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		211,331	232,962	101,229	9,856	1,086	
8A		10/01/03 - 06/30/04		626,932	793,425	301,226	36,685	4,210	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		46	19,044	19,055	5,344		
9A		10/01/03 - 06/30/04		195	56,691	45,812	13,991		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		1,012	2,819	236			
10A		10/01/03 - 06/30/04		2,069	6,298	377			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		7,716	13,957	1,214	455		
11A		10/01/03 - 06/30/04		15,448	45,198	4,749	1,035		
12	Non-Medi-Cal Units			250,443	389,249	132,738	58,451	20	
13	Medi-Cal Costs	07/01/03 - 09/30/03	944,495	257,931	366,679	295,037	23,138	1,709	
13A		10/01/03 - 06/30/04	2,984,704	765,175	1,248,841	877,937	86,123	6,626	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,416,153	386,736	549,790	442,371	34,693	2,563	
14A		10/01/03 - 06/30/04	4,475,193	1,147,286	1,872,483	1,316,358	129,131	9,936	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,416,153	386,736	549,790	442,371	34,693	2,563	
15A		10/01/03 - 06/30/04	4,475,193	1,147,286	1,872,483	1,316,358	129,131	9,936	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	98,114	56	29,975	55,537	12,546		
17A		10/01/03 - 06/30/04	255,836	238	89,231	133,521	32,846		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	147,109	84	44,944	83,270	18,811		
18A		10/01/03 - 06/30/04	383,594	357	133,791	200,198	49,248		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	147,109	84	44,944	83,270	18,811		
19A		10/01/03 - 06/30/04	383,594	357	133,791	200,198	49,248		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	6,360	1,235	4,437	688			
21A		10/01/03 - 06/30/04	13,537	2,525	9,913	1,099			
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	9,536	1,852	6,653	1,031			
22A		10/01/03 - 06/30/04	20,297	3,786	14,863	1,647			
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	9,536	1,852	6,653	1,031			
23A		10/01/03 - 06/30/04	20,297	3,786	14,863	1,647			
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	35,992	9,417	21,968	3,538	1,068		
29A		10/01/03 - 06/30/04	106,267	18,854	71,141	13,841	2,430		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	53,966	14,120	32,939	5,305	1,602		
30A		10/01/03 - 06/30/04	159,333	28,270	106,667	20,753	3,643		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	53,966	14,120	32,939	5,305	1,602		
31A		10/01/03 - 06/30/04	159,333	28,270	106,667	20,753	3,643		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,442,465	305,668	612,673	386,871	137,222	31	

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

MH 1966 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS
County Code: 16

			A	B	C	D	E	F	G
Legal Entity: KINGS VIEW - KINGS COUNTY				MHS	MHS	TBS	ASO	ASO	
Legal Entity Number: 00233			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient (Program 2)									
				10	60	58	10	60	
1	Allocation Percentage		100.00%	22.38%	28.31%	30.60%	14.76%	3.95%	
2	Total Units			40,005	22,350	61,165	20,565	1,290	
3	Gross Cost		177,074	39,622	50,131	54,187	26,133	7,002	
4	Cost per Unit			0.99	2.24	0.89	1.27	5.43	
5	SMA per Unit			2.36	4.37	2.36	2.36	4.37	
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/03 - 09/30/03		6,270		14,735	2,880	150	
8A		10/01/03 - 06/30/04		26,175	15	46,430	17,685	1,140	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03							
9A		10/01/03 - 06/30/04		210					
10	Enhanced SD/MC Units	07/01/03 - 09/30/03							
10A		10/01/03 - 06/30/04							
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03							
11A		10/01/03 - 06/30/04							
12	Non-Medi-Cal Units			7,350	22,335				
13	Medi-Cal Costs	07/01/03 - 09/30/03	23,738	6,210		13,054	3,660	814	
13A		10/01/03 - 06/30/04	95,752	25,924	34	41,133	22,473	6,188	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	57,024	14,797		34,775	6,797	656	
14A		10/01/03 - 06/30/04	218,132	61,773	66	109,575	41,737	4,982	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03							
15A		10/01/03 - 06/30/04							
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
17A		10/01/03 - 06/30/04	208	208					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							
18A		10/01/03 - 06/30/04	496	496					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03							
19A		10/01/03 - 06/30/04							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 06/30/04							
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03							
23A		10/01/03 - 06/30/04							
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03							
29A		10/01/03 - 06/30/04							
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03							
30A		10/01/03 - 06/30/04							
31	Healthy Families Published Charges	07/01/03 - 09/30/03							
31A		10/01/03 - 06/30/04							
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		57,377	7,280	50,097			(0)	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

MH 1966 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS
County Code: 16

	Legal Entity: KINGS VIEW - KINGS COUNTY	A	B	C	D	E	F	G
	Legal Entity Number: 00233		CR	CAW	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%	29.27%	70.43%	0.30%			
2	Total Units		3,782	9,014	134			
3	Gross Cost	640,896	187,588	451,378	1,930			
4	Cost per Unit		49.60	50.08	14.40			
5	Non-Medi-Cal Units		3,782	9,014	134			
6	Non-Medi-Cal Costs	640,896	187,588	451,378	1,930			

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS
County Code: 16
Legal Entity: KINGS VIEW - KINGS COUNTY
Legal Entity Number: 00233

			REIMBURSEMENT TYPE				PC	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	07/01/03 - 09/30/03							20,149	944,495	964,644	23,738	988,381
1A		10/01/03 - 06/30/04							74,249	2,984,704	3,058,953	95,752	3,154,705
2	Medi-Cal SMA	07/01/03 - 09/30/03							30,211	1,416,153	1,446,364	57,024	1,503,388
2A		10/01/03 - 06/30/04							111,328	4,475,193	4,586,521	218,132	4,804,653
3	Medi-Cal P. C.	07/01/03 - 09/30/03							30,211	1,416,153	1,446,364		1,446,364
3A		10/01/03 - 06/30/04							111,328	4,475,193	4,586,521		4,586,521
4	Medi-Cal N. R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							20,149	944,495	964,644	23,738	988,381
5A		10/01/03 - 06/30/04							74,249	2,984,704	3,058,953	95,752	3,154,705
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								98,114	98,114		98,114
6A		10/01/03 - 06/30/04								255,836	255,836	208	256,044
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								147,109	147,109		147,109
7A		10/01/03 - 06/30/04								383,594	383,594	496	384,090
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03								147,109	147,109		147,109
8A		10/01/03 - 06/30/04								383,594	383,594		383,594
9	Medicare/Medi-Cal Crossover N. R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								98,114	98,114		98,114
10A		10/01/03 - 06/30/04								255,836	255,836	208	256,044
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							20,149	1,042,608	1,062,757	23,738	1,086,495
11A		10/01/03 - 06/30/04							74,249	3,240,540	3,314,789	95,960	3,410,749
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								6,360	6,360		6,360
12A		10/01/03 - 06/30/04								13,537	13,537		13,537
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								9,536	9,536		9,536
13A		10/01/03 - 06/30/04								20,297	20,297		20,297
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								9,536	9,536		9,536
14A		10/01/03 - 06/30/04								20,297	20,297		20,297
15	Enhanced SD/MC (Children) N. R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03								6,360	6,360		6,360
16A		10/01/03 - 06/30/04								13,537	13,537		13,537
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P. C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N. R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							20,149	1,048,969	1,069,117	23,738	1,092,855
21A	(Excludes Refugees)	10/01/03 - 06/30/04							74,249	3,254,077	3,328,326	95,960	3,424,286
22	Enhanced SD/MC (Refugees) Gross Reim	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03								35,992	35,992		35,992
23A		10/01/03 - 06/30/04								106,267	106,267		106,267
24	Healthy Families SMA	07/01/03 - 09/30/03								53,966	53,966		53,966
24A		10/01/03 - 06/30/04								159,333	159,333		159,333
25	Healthy Families P. C	07/01/03 - 09/30/03								53,966	53,966		53,966
25A		10/01/03 - 06/30/04								159,333	159,333		159,333
26	Healthy Families N. R	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim	07/01/03 - 09/30/03								35,992	35,992		35,992
27A		10/01/03 - 06/30/04								106,267	106,267		106,267
	Less Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/03 - 09/30/03											
28A		10/01/03 - 06/30/04											
29	Enhanced SD/MC (Children) Revenue												
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA												
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							20,149	1,048,969	1,069,117	23,738	1,092,855
35A		10/01/03 - 06/30/04							74,249	3,254,077	3,328,326	95,960	3,424,286
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03								35,992	35,992		35,992
37A		10/01/03 - 06/30/04								106,267	106,267		106,267
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/03 - 09/30/03											
38A		10/01/03 - 06/30/04											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT
MH 1979 (08/04)

FISCAL YEAR 2003 - 2004

County: KINGS
County Code: 16

	Legal Entity: KINGS VIEW - KINGS COUNTY		A	B	C	D	E	F	G	H	I	J
	Legal Entity Number: 00233		Total MAA	Total Inpatient	Total Outpatient	Total	50.00% FFP	54.35% FFP	52.95% FFP	[1]Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement				4,517,141	4,517,141						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement											
3	Total Medi-Cal Direct Service Gross Reimbursement					4,517,141						
4	Medi-Cal Administrative Reimbursement Limit					677,571						
5	Medi-Cal Administration					197,943						
6	Medi-Cal Administrative Reimbursement					197,943	98,972					98,972
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement				142,259	142,259						
7A	Contract Providers Healthy Families Direct Service Gross Reim.											
7B	Total Healthy Families Direct Service Gross Reimbursement					142,259						
8	Healthy Families Administrative Reimbursement Limit					14,226						
9	Healthy Families Administration					6,234						
10	Healthy Families Administrative Reimbursement					6,234				4,052		4,052
	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)					159,953					119,965	119,965
15	Other SD/MC Utilization Review (County Only)					72,608	36,304					36,304
16	SD/MC Net Reimbursement for Direct Services	07/01/03 - 09/30/03			1,086,495	1,086,495		590,510				590,510
16A		10/01/03 - 06/30/04			3,410,749	3,410,749			1,805,992			1,805,992
17	Enhanced SD/MC Net Reimb. (Children)	07/01/03 - 09/30/03			6,360	6,360				4,134		4,134
17A		10/01/03 - 06/30/04			13,537	13,537				8,799		8,799
18	Enhanced SD/MC Net Reimb. (Refugees)											
19	Total SD/MC Reimbursement Before Excess FFP											2,664,675
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											2,664,675
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											2,664,675
24	Healthy Families Net Reimbursement	07/01/03 - 09/30/03			35,992	35,992				23,395		23,395
24A		10/01/03 - 06/30/04			106,267	106,267				69,073		69,073
25	Total Healthy Families Reimbursement Before Excess FFP											96,520
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											96,520