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 16, 2008

James A. Rydingsword, Director
Mariposa County Mental Health
P.O. Box 99
Mariposa, CA 95338

Dear Mr. Rydingsword:

AUDIT REPORT – MARIPOSA COUNTY MENTAL HEALTH

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

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

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

NET PROGRAM COSTS

	Settled	Allowed	Adjustment
Federal Share of Short-Doyle/Medi-Cal	$ 335,811	$ 327,339	$ (8,472)
Federal Share of Health Families/Medi-Cal	$ 23,096	$ 11,417	$ (11,679)
State General Funds EPSDT Due State	$ 85,787	$ 83,730	$ (2,057)

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 Care Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to Vicki Orlich, Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,

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

CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

SCHEDULE 1

MARIPOSA
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	(Sch. 2a)	$ 0	$ 0	$ 0
HEALTHY FAMILIES - FFP	(Sch. 2a)	0	0	0
TOTAL FFP - COUNTY PROVIDER		$ 0	$ 0	$ 0
CONTRACT PROVIDERS - FFP				
MEDI-CAL - FFP	(Sch. 3b)	$ 335,811	$ (8,472)	$ 327,339
HEALTHY FAMILIES - FFP	(Sch. 3b)	23,096	(11,679)	11,417
TOTAL FFP - CONTRACT PROVIDER		$ 358,907	$ (20,151)	$ 338,756
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS				
MEDI-CAL - FFP		$ 335,811	$ (8,472)	$ 327,339
HEALTHY FAMILIES - FFP		23,096	(11,679)	11,417
TOTAL FFP - CONTRACT PROVIDER		$ 358,907	$ (20,151)	$ 338,756
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF	(Sch. 4)	$ 85,787	$ (2,057)	$ 83,730

MARIPOSA
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
		I N P A T I E N T					O U T P A T I E N T				
		(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)
00233	Kings View Mariposa	$ 0	$ 0	$ 0	$ 0	$ 0	$ 558,516	$ 0	$ 0	$ 558,516	$ 16,748
00386	Milhouse Children's Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 558,516	$ 0	$ 0	$ 558,516	$ 16,748

MARIPOSA
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)
00233	Kings View Mariposa	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 558,516	$ 16,748	$ 0
00386	Milhouse Children's Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
GRAND TOTAL		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 558,516	$ 16,748	$ 0

MARIPOSA
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
00233	Kings View Mariposa	$ 0	$ 0	$ 76,317	$ 2,304	$ 327,339	$ 11,417	$ 338,756	$ 0	$ 338,756
00366	Milhouse Children's Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
	GRAND TOTAL	$ 0	$ 0	$ 76,317	$ 2,304	$ 327,339	$ 11,417	$ 338,756	$ 0	$ 338,756

(To Sch. 1)

SCHEDULE 4

Modoc County Mental Health
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)	568,879	(10,363)	558,516
(2) Total SD/MC Claims	516,918	0	516,918
(3) Percent % (Line 1/Line 2)	110.05%	-2.00%	108.05%
(4) EPSDT Claims	211,481	0	211,481
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	232,739	(4,240)	228,500
(6) Cost Settled Baseline for EPSDT	56,073	0	56,073
(7) Net Cost Settlement Amount (Line 5 - Line 6)	176,666	(4,240)	172,427
(8) 48.56% of Net Cost Settlement Amount (Line 7 ~~x 48.56%~~)	85,787	(2,056)	83,730
(8a) FY 2001-02 EPSDT settlement	102,053	(9,894)	92,159
(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)	85,787	(2,057)	83,730
(11) SGF Distribution (Settled and Audited)	85,787	0	85,787
(12) SGF Due (State)	0	(2,057)	(2,057)
			(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)

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
MARIPOSA COUNTY	00022	3	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			
Info	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	$ 0	$ 0	$ 0
Info	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	0	0	0
				TOTAL REIMBURSEMENT - COUNTY	$ 0	$ 0	$ 0
1	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	$ 335,811	(8,472)	327,339
2	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	$ 23,096	(11,679)	11,417
				TOTAL REIMBURSEMENT - CONTRACT PROVIDERS	358,907	(20,151)	338,756
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
3	Sch. 4	10	3	TOTAL EPSDT SGF	$ 85,787	$ (2,057)	$ 83,730
				To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.			