CALIFORNIA DEPARTMENT OF
Mental Health

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

January 29, 2009

Ann Houghtby, MFT, Director
Mental Health Division
Tehama County Health Services Agency
P.O. Box 400
Red Bluff, CA 96080

Dear Ms. Houghtby:

**AUDIT REPORT – TEHAMA COUNTY MENTAL HEALTH SERVICES**

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Tehama County Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. 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 | $ | 1,825,767 | $ | 1,670,543 | $ | (155,224) |
| Federal Share of Healthy Families/Medi-Cal | $ | 21,167 | $ | 6,574 | $ | (14,593) |
| State General Funds EPSDT Due State | $ | 306,373 | $ | 281,088 | $ | (25,285) |

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 John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Care 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,

Chuk Okemiri

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

Chuk Okemiri

CHUKWUEMEKA OKEMIRI, CPA
Supervisor, Northern Region Audits

Enclosures

Certified Mail

svb 1/29/09

SCHEDULE 1

# TEHAMA HEALTH SERVICE AGENCY
## COMMUNITY MENTAL HEALTH SERVICES
## SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
## FISCAL YEAR ENDED JUNE 30, 2004

| | | As Settled | Audit Adjustments | As Audited |
|---|---|---|---|---|
| **NET REIMBURSABLE MEDI-CAL PROGRAM COSTS** | | | | |
| COUNTY PROVIDERS | | | | |
| MEDI-CAL - FFP | (Sch. 2a) | $ 1,721,531 | $ (154,583) | $ 1,566,948 |
| HEALTHY FAMILIES - FFP | (Sch. 2a) | 21,167 | (14,593) | 6,574 |
| TOTAL FFP - COUNTY PROVIDERS | | $ 1,742,698 | $ (169,177) | $ 1,573,521 |
| CONTRACT PROVIDERS | | | | |
| MEDI-CAL - FFP | | $ 104,236 | $ (641) | $ 103,595 |
| HEALTHY FAMILIES - FFP | | 0 | 0 | 0 |
| TOTAL FFP - COUNTY PROVIDERS | | $ 104,236 | $ (641) | $ 103,595 |
| TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS | | | | |
| MEDI-CAL - FFP | | $ 1,825,767 | $ (155,224) | $ 1,670,543 |
| HEALTHY FAMILIES - FFP | | 21,167 | (14,593) | 6,574 |
| TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS | | $ 1,846,934 | $ (169,818) | $ 1,677,116 |
| SUMMARY OF STATE GENERAL FUNDS | | | | |
| EPSDT - SGF | | $ 306,373 | $ (25,285) | $ 281,088 |

SCHEDULE 2

# TEHAMA HEALTH SERVICE AGENCY
## COMMUNITY MENTAL HEALTH SERVICES
## SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
## FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

| | | | As Settled | Audit Adjustments | As Audited |
|---|---|---|---|---|---|
| **Total Medi-Cal Gross Reimbursement** | | | | | |
| 1 | Inpatient SD/MC and Crossover | (MH 1968, Ln 11, 11A) | $ 0 | $ 0 | $ 0 |
| 2 | Outpatient SD/MC and Crossover | (MH 1968, Ln 11, 11A) | 2,822,876 | (112,350) | 2,710,526 |
| 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) | 0 | 23,449 | 23,449 |
| 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) | 30,282 | (20,605) | 9,677 |
| 9 | Total | | $ 2,853,158 | $ (109,505) | $ 2,743,653 |
| **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) | 36,617 | 0 | 36,617 |
| 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 | (MH1968, Ln 31) | 0 | 0 | 0 |
| 17. | Healthy Families Patient Revenue-O/P | (MH 1968, Ln 31) | 0 | 0 | 0 |
| 18. | Total | | $ 36,617 | $ 0 | $ 36,617 |
| **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) | 2,786,259 | (88,901) | 2,697,358 |
| 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) | 30,282 | (20,605) | 9,677 |
| 25 | Total | | $ 2,816,541 | $ (109,505) | $ 2,707,036 |
| **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

# TEHAMA HEALTH SERVICE AGENCY
## COMMUNITY MENTAL HEALTH SERVICES
## SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
## FISCAL YEAR ENDED JUNE 30, 2004

| 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) | 98,753 | (47,105) | 51,648 |
| 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) | 973 | (459) | 514 |
| 36 Total | | $ 99,726 | $ (47,564) | $ 52,162 |
| **Medi-Cal Administrative Reimbursement** | | | | |
| 37 Administrative Reimbursement Limit | (MH 1979, Ln 4) | $ 462,742 | $ (28,273) | $ 434,469 |
| 38 Medi-Cal Administration | (MH 1979, Ln 5) | $ 271,182 | $ (85,728) | $ 185,454 |
| 39 Medi-Cal Reimbursement | (Lower of Ln 37, Ln 38) | $ 271,182 | $ (85,728) | $ 185,454 |
| **Healthy Families Administrative Reimbursement** | | | | |
| 40 Healthy Families Administrative Reimbursement Limit | (MH1979, Ln 8) | $ 3,028 | $ (2,060) | $ 968 |
| 41 Healthy Families Administration | (MH1979, Ln 9) | $ 2,656 | $ (2,022) | $ 634 |
| 42 Healthy Families Administrative Reimbursement | (Lower of Ln 40, Ln 41) | $ 2,656 | $ (2,022) | $ 634 |
| **Utilization Review Reimbursement** | | | | |
| 43 Skilled Professional | (MH1979, Ln 14, Col D) | $ 77,212 | $ (32,525) | $ 44,687 |
| 44 Other Medi-Cal U.R. | (MH1979, Ln 15, Col D) | $ 34,635 | $ (10,370) | $ 24,265 |
| **Net SD/MC Reimbursement - FFP** | | | | |
| 45 Direct Services | (MH1979, Ln 16,16A) | $ 1,486,025 | $ (59,782) | $ 1,426,243 |
| 46 Enhanced (Children) | (MH1979, Ln 17,17A) | 0 | 15,242 | 15,242 |
| 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) | 135,591 | (42,864) | 92,727 |
| 50 U.R. Skilled Professional | (MH1979, Ln 14) | 57,909 | (24,394) | 33,515 |
| 51 U.R. Other | (MH1979, Ln 15) | 17,318 | (5,186) | 12,133 |
| 52 Negotiated Rate-Payback | (MH1979, Ln 20) | 24,688 | (37,600) | (12,912) |
| 53 Subtotal- FFP | | $ 1,721,531 | $ (154,583) | $ 1,566,948 |
| 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 | | $ 1,721,531 | $ (154,583) | $ 1,566,948 |
| **Net Healthy Families Reimbursement - FFP** | | | | |
| 57 Healthy Families Net Reimbursement | (MH1979, Ln 24,24A) | $ 19,684 | $ (13,394) | $ 6,290 |
| 58 Negotiated Rate Exceed Costs | (MH1979, Ln 26) | (243) | 114 | (129) |
| 59 Administrative Reimbursement | (MH1979, Ln 10) | 1,726 | (1,314) | 412 |
| 60 Total Healthy Families Reimbursement - FFP | | $ 21,167 | $ (14,593) | $ 6,574 |
| 61 Total - FFP (Ln 56 + Ln 60) | | $ 1,742,698 | $ (169,177) | $ 1,573,521 |

(To Sch. 1)

TEHAMA HEALTH SERVICE AGENCY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

| Legal Entity Number | Legal Entity | (1) Medi-Cal and Crossover Gross Cost | (2) Enhanced - Children Gross Cost | (3) Enhanced - Refugees Gross Cost | (4) Total Gross Cost (Excl. HFP) | (5) Healthy Families Gross Cost | (6) Medi-Cal and Crossover Gross Cost | (7) 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) |
| 00484 | Victor Treatment Center | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 96,342 | $ 0 | $ 0 | $ 96,342 | $ 0 |
| 00529 | Willow Glen | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 00880 | New Directions To Hope | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 292 | $ 0 | $ 292 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| | | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 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 | $ 96,342 | $ 292 | $ 0 | $ 96,634 | $ 0 |

SCHEDULE 3a

TEHAMA HEALTH SERVICE AGENCY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

| Legal Entity Number | Legal Entity | (11) Total Revenue (Excl. HFP) | (12) Healthy Families Revenue | (13) Total Revenue (Excl. HFP) | (14) Healthy Families Revenue | (15) Total Net Cost (Excl. HFP) | (16) Net Cost Healthy Families | (17) Total Net Cost (Excl. HFP) | (18) Net Cost Healthy Families | (19) Total MAA FFP Reimbursement |
|---|---|---|---|---|---|---|---|---|---|---|
| | | INPATIENT | | OUTPATIENT | | INPATIENT | | OUTPATIENT | | |
| | | (MH 1968, Ln 28 to 30) | (MH 1968, Ln 31) | (MH 1968, Ln 28 to 30) | (MH 1968, Ln 31) | (Col 4-11) | (Col 5-12) | (Col 9-13) | (Col 10-14) | (MH 1979, Ln 11-13) |
| 00484 | Victor Treatment Center | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 96,342 | $ 0 | $ 0 |
| 00529 | Willow Glen | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 00880 | New Directions To Hope | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 292 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 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 | $ 96,634 | $ 0 | $ 0 |

TEHAMA HEALTH SERVICE AGENCY
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2004

| 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| 00484 | Victor Treatment Center | $ 0 | $ 0 | $ 0 | $ 0 | $ 51,013 | $ 0 | $ 51,013 | $ 620,000 | $ 51,013 |
| 00529 | Willow Glen | $ 0 | $ 0 | $ 0 | $ 0 | $ 3,351 | $ 0 | $ 3,351 | $ 126,500 | $ 3,351 |
| 00880 | New Directions To Hope | $ 0 | $ 0 | $ 0 | $ 0 | $ 49,231 | $ 0 | $ 49,231 | $ 183,600 | $ 49,231 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 |
| 0 | | 0 $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 0 | $ 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 | $ 103,595 | $ 0 | $ 103,595 | $ 930,100 | $ 103,595 |

(To Sch 1)

SCHEDULE 4

# TEHAMA HEALTH SERVICE AGENCY
## COMMUNITY MENTAL HEALTH SERVICES
## COMPUTATION OF EPSDT STATE SHARE PER AUDIT
## FISCAL YEAR ENDED JUNE 30, 2004

| | As Settled | Audit Adjustments | As Audited |
|---|---|---|---|
| (1) SD/MC Actuals (MH 1979, Lns 16, 16A, 17, 17A, 18) (including contractors) (less penalty for excess over NR on MH1979 ln 20) | $ 2,957,789 00 | $ (176,708 61) | $ 2,781,080 39 |
| (2) Total SD/MC Claims | 3,063,398 00 | 0 00 | 3,063,398 00 |
| (3) Percent % (Line 1/Line 2) | 0 97 | (0 06) | 0 91 |
| (4) EPSDT Claims | 938,392 00 | 0 00 | 938,392 00 |
| (5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4) | 906,017 00 | (54,145 00) | 851,872 00 |
| (6) Cost Settled Baseline for EPSDT | 249,971 00 | 0 00 | 249,971 00 |
| (7) Net Cost Settlement Amount (Line 5 - Line 6) | 656,046 00 | (54,145 00) | 601,901 00 |
| (8) 46 70% of Cost Settlement Amount (Line 7 x 46 70%) | 306,373 00 | (25,285 00) | 281,088 00 |
| (8a) FY 2001-02 EPSDT Settlement | 492,504 00 | 0 00 | 492,504 00 |
| (8b) Annual Local Growth (L. 8 - 8a) | 0 | 0 00 | 0 |
| (9) County Match 10% of Local Growth (8b x 10%) | 0 00 | 0 00 | 0 00 |
| (10) Net Cost Settlement Amount (L. 8 - 9 ) | 306,373 00 | (25,285 00) | 281,088 00 |
| (11) SGF Distribution (Settled and Audited) | 306,373 00 | 0 00 | 306,373 00 |
| (12) SGF Due County (State) | $ 0 00 | $ (25,285.00) | $ (25,285 00) |
| | | | (To Sch 1) |

**Source:**

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

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

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

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

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

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

# AUDIT ADJUSTMENTS

| Provider | Provider Number | No. of Adj. | Fiscal Period Ended |
|---|---|---|---|
| Tehama County | 00052 | 45 | 06/30/04 |

| Report Reference | | | | EXPLANATION OF AUDIT ADJUSTMENTS | As Reported | Increase (Decrease) | As Audited |
|---|---|---|---|---|---|---|---|
| Adj. No. | Form/ Sch. | Line | Col. | | | | |
| | | | | **ADJUSTMENTS TO REPORTED COSTS** | | | |
| 1 | MH 1960 | 9 | C | SD/MC ADMINISTRATION | $ 271,182 | $ (85,728) | $ 185,454 |
| 2 | MH 1960 | 10 | C | HEALTHY FAMILIES ADMINISTRATION | 2,656 | (2,022) | 634 |
| 3 | MH 1960 | 11 | C | NON SD/MC ADMINISTRATION | 57,645 | $ 87,750 | 145,395 |
| Info. | MH 1960 | 12 | C | TOTAL ADMINISTRATIVE COSTS | $ 331,483 | | $ 331,483 |
| | | | | To allocate Total administrative costs based on the audited gross cost method percentages of 55.95% for SD/MC, .19% for HFP, and 43.45% for Non SD/MC Administration. | | | |
| 4 | MH1960 | 13 | C | SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP) | $ 247,676 | $ (202,989) | $ 44,687 |
| 5 | MH1960 | 14 | C | OTHER SD/MC UTILIZATION REVIEW | 37,923 | (13,658) | 24,265 |
| 6 | MH1960 | 15 | C | NON-SD/MC UTILIZATION REVIEW | 80,930 | (30,744) | 50,186 |
| info. | MH1960 | 16 | C | TOTAL UTILIZATION REVIEW COSTS | $ 366,528 | | $ 119,138 |
| | | | | To allocate Total Utilization Review Costs based on the audited gross cost method percentage of 57.88% SPMPand 42.12 % for Non-SD/MC UR costs | | | |
| | | | | **ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE** | | | |
| Info | MH 1964 | 3 | A | OTHER 24 HOUR SERVICES (MODE 05-ALL OTHER SFC) | $ - | - | $ - |
| 7 | MH 1964 | 4 | A | DAY SERVICES (MODE 10) | 622,624 | (41,584) | $ 581,040 |
| 8 | MH 1964 | 5 | A | OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2) | 4,027,838 | 41,584 | $ 4,069,422 |
| Info | MH 1964 | 6 | A | OUTREACH SERVICES (MODE 45) | 68,273 | - | $ 68,273 |
| Info | MH 1964 | 7 | A | MEDI-CAL ADMINISTRATIVE ACTIVITIES (MODE 55) | - | - | $ - |
| Info | MH 1964 | 8 | A | SUPPORT SERVICES (MODE 60) | 75,700 | - | $ 75,700 |
| Info | | | | TOTAL | $ 4,794,435 | $ (0) | $ 4,794,435 |
| | | | | To distribute revised Direct Services cost to Day Services and Outpatient Services Outreach Services, MAA, and Support Services Outpatient Services based on relative value computation | | | |

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

# AUDIT ADJUSTMENTS

| Provider | Provider Number | No. of Adj. | Fiscal Period Ended |
|---|---|---|---|
| Tehama County | 00052 | 45 | 06/30/04 |

| Report Reference | | | | EXPLANATION OF AUDIT ADJUSTMENTS | As Reported | Increase (Decrease) | As Audited |
|---|---|---|---|---|---|---|---|
| Adj. No. | Form/ Sch. | Line | Col. | | | | |
| | | | | **ADJUSTMENTS TO REPORTED SD/MC UNITS** | | | |
| | (MH1966) | | | **COUNTY PROVIDERS - PROGRAMS 1 AND 2** | | | |
| 9 | MH 1901B | TOTAL | E | MEDI-CAL UNITS - 07/01/02 to 09/30/02 | 344,535 | (4,171) | 340,364 * |
| 10 | MH 1901B | TOTAL | F | MEDI-CAL UNITS - 10/01/02 to 06/30/04 | 878,851 | (59,253) | 819,598 * |
| 11 | MH 1901B | TOTAL | H | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 | 5,991 | 6,963 | 12,954 * |
| 12 | MH 1901B | TOTAL | I | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 | 19,151 | 41,027 | 60,178 * |
| 13 | MH 1901B | TOTAL | M | ENHANCED - CHILDREN - 07/01/02 to 09/30/02 | - | 155 | 155 * |
| 14 | MH 1901B | TOTAL | N | ENHANCED - CHILDREN - 10/01/02 to 06/30/04 | - | 13,905 | 13,905 * |
| Info | MH 1901B | TOTAL | Q | ENHANCED - REFUGEES | - | - | - * |
| 15 | MH 1901B | TOTAL | R | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 | 4,202 | (2,372) | 1,830 * |
| 16 | MH 1901B | TOTAL | S | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 | 7,671 | (5,134) | 2,537 * |
| Info | | | | TOTAL | 1,260,401 | (8,880) | 1,251,521 |
| | | | | To adjust the as settled (MH 1966) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated August 28, 2008 (including Disallowed claims). Copies of work papers have been provided to the County. | | | |
| | (MH1966) | | | | | | |
| Info | MH 1901B | TOTAL | E | MEDI-CAL UNITS - 07/01/02 to 09/30/02 | 340,364 | - | 340,364 |
| 17 | MH 1901B | TOTAL | F | MEDI-CAL UNITS - 10/01/02 to 06/30/04 | 819,598 | (1,222) | 818,376 |
| Info | MH 1901B | TOTAL | H | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 | 12,954 | - | 12,954 |
| Info | MH 1901B | TOTAL | I | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 | 60,178 | - | 60,178 |
| Info | MH 1901B | TOTAL | M | ENHANCED - CHILDREN - 07/01/02 to 09/30/02 | 155 | - | 155 |
| 18 | MH 1901B | TOTAL | N | ENHANCED - CHILDREN - 10/01/02 to 06/30/04 | 13,905 | (1,080) | 12,825 |
| Info | MH 1901B | TOTAL | Q | ENHANCED - REFUGEES | - | - | - |
| Info | MH 1901B | TOTAL | R | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 | 1,830 | - | 1,830 |
| Info | MH 1901B | TOTAL | S | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 | 2,537 | - | 2,537 |
| Info | | | | TOTAL | 1,251,521 | (2,302) | 1,249,219 |
| | | | | To adjust the State DMH Approved Claims Report dated August 28, 2008 to exclude the County's disallowed units per the DCS. | | | |

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

# AUDIT ADJUSTMENTS

| Provider | Provider Number | No. of Adj. | Fiscal Period Ended |
|---|---|---|---|
| Tehama County | 00052 | 45 | 06/30/04 |

| Report Reference | | | | EXPLANATION OF AUDIT ADJUSTMENTS | | As Reported | Increase (Decrease) | As Audited |
|---|---|---|---|---|---|---|---|---|
| Adj. No. | Form/ Sch. | Line | Col. | | | | | |
| | (MH1966) | | | | | | | |
| 19 | MH 1901B | TOTAL | E | MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | 340,364 | 4,016 | 344,380 * |
| 20 | MH 1901B | TOTAL | F | MEDI-CAL UNITS - 10/01/02 to 06/30/03 | ** | 818,376 | 47,650 | 866,026 * |
| 21 | MH 1901B | TOTAL | H | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | 12,954 | (12,954) | - * |
| 22 | MH 1901B | TOTAL | I | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/03 | ** | 60,178 | (60,178) | - * |
| Info | MH 1901B | TOTAL | M | ENHANCED - CHILDREN - 07/01/02 to 09/30/02 | ** | 155 | - | 155 * |
| Info | MH 1901B | TOTAL | N | ENHANCED - CHILDREN - 10/01/02 to 06/30/03 | ** | 12,825 | - | 12,825 * |
| Info | MH 1901B | TOTAL | Q | ENHANCED - REFUGEES | ** | - | - | - * |
| 23 | MH 1901B | TOTAL | R | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 | ** | 1,830 | 2,372 | 4,202 * |
| 24 | MH 1901B | TOTAL | S | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/03 | ** | 2,537 | 5,134 | 7,671 * |
| Info | | | | TOTAL | | 1,249,219 | (13,960) | 1,235,259 |
| | | | | To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county records of SD/MC units. The county records reported SD/MC units without identifying those qualified as Enhanced units. The Enhanced units identified per DMH Summary, were therefore reclassified from county record of SD/MC units (part of adj 9 & 26) to Enhanced SD/MC units (adj 13 & 18). Copies of work papers have been provided to the County. | | | | |
| | (MH1966) | | | | | | | |
| 25 | MH 1901B | TOTAL | E | MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | 344,380 | 722 | 345,102 |
| 26 | MH 1901B | TOTAL | F | MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | 866,026 | (16,268) | 849,758 |
| info | MH 1901B | TOTAL | H | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | - | - | - |
| 27 | MH 1901B | TOTAL | I | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | - | 7,135 | 7,135 |
| info | MH 1901B | TOTAL | M | ENHANCED - CHILDREN - 07/01/02 to 09/30/02 | ** | 155 | - | 155 |
| info | MH 1901B | TOTAL | N | ENHANCED - CHILDREN - 10/01/02 to 06/30/04 | ** | 12,825 | - | 12,825 |
| info | MH 1901B | TOTAL | Q | ENHANCED - REFUGEES | ** | - | - | - |
| 28 | MH 1901B | TOTAL | R | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 | ** | 4,202 | (2,372) | 1,830 |
| 29 | MH 1901B | TOTAL | S | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 | ** | 7,671 | (5,134) | 2,537 |
| info | | | | TOTAL | | 1,235,259 | (15,917) | 1,219,342 |
| | | | | To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. Copies of work papers have been provided to the county. | | | | |

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

# AUDIT ADJUSTMENTS

| Provider | Provider Number | No. of Adj. | Fiscal Period Ended |
|---|---|---|---|
| Tehama County | 00052 | 45 | 06/30/04 |

| Report Reference | | | | EXPLANATION OF AUDIT ADJUSTMENTS | | As Reported | Increase (Decrease) | As Audited |
|---|---|---|---|---|---|---|---|---|
| Adj. No. | Form/ Sch. | Line | Col. | | | | | |
| | | | | **ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS** | | | | |
| | (MH1966) | | | | | | | |
| 30 | MH 1901B | TOTAL | E | MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | 13,690 | (13,297) | 393 * |
| 31 | MH 1901B | TOTAL | F | MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | 57,417 | 12,942 | 70,359 * |
| Info | MH 1901B | TOTAL | H | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | - | - | - * |
| Info | MH 1901B | TOTAL | I | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | - | - | - * |
| Info | MH 1901B | TOTAL | M | ENHANCED - CHILDREN - 07/01/02 to 09/30/02 | ** | - | - | - * |
| 32 | MH 1901B | TOTAL | N | ENHANCED - CHILDREN - 10/01/02 to 06/30/04 | ** | - | 216 | 216 * |
| Info | MH 1901B | TOTAL | Q | ENHANCED - REFUGEES | ** | - | - | - * |
| Info | MH 1901B | TOTAL | R | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 | ** | - | - | - * |
| 33 | MH 1901B | TOTAL | S | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 | ** | - | 139 | 139 * |
| Info | | | | TOTAL | | 71,107 | 0 | 71,107 |
| | | | | To adjust the as settled (MH 1966) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved claims Report dated August 28, 2008. Copies of workpapers have been provided to the county. | | | | |
| | (MH1966) | | | | | | | |
| 34 | MH 1901B | TOTAL | E | MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | 393 | 13,297 | 13,690 * |
| 35 | MH 1901B | TOTAL | F | MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | 70,359 | (13,242) | 57,117 * |
| Info | MH 1901B | TOTAL | H | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | - | - | - * |
| Info | MH 1901B | TOTAL | I | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | - | - | - * |
| Info | MH 1901B | TOTAL | M | ENHANCED - CHILDREN - 07/01/02 to 09/30/02 | ** | - | - | - * |
| Info | MH 1901B | TOTAL | N | ENHANCED - CHILDREN - 10/01/02 to 06/30/04 | ** | 216 | - | 216 * |
| Info | MH 1901B | TOTAL | Q | ENHANCED - REFUGEES | ** | - | - | - * |
| Info | MH 1901B | TOTAL | R | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 | ** | - | - | - * |
| 36 | MH 1901B | TOTAL | S | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 | ** | 139 | (139) | - * |
| Info | | | | TOTAL | | 71,107 | (84) | 71,023 |
| | | | | To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county records of SD/MC units. Copies of work papers have been provided to the county. | | | | |

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

# AUDIT ADJUSTMENTS

| Provider | Provider Number | No. of Adj. | Fiscal Period Ended |
|---|---|---|---|
| Tehama County | 00052 | 45 | 06/30/04 |

| Report Reference | | | | EXPLANATION OF AUDIT ADJUSTMENTS | | As Reported | Increase (Decrease) | As Audited |
|---|---|---|---|---|---|---|---|---|
| Adj. No. | Form/ Sch. | Line | Col. | | | | | |
| | | | | **ADJUSTMENTS TO REPORTED SD/MC UNITS CONTRACT PROVIDERS** | | | | |
| | (MH1966) | | | | | | | |
| 37 | MH 1901B | TOTAL | E | MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | 13,690 | (2,062) | 11,628 |
| 38 | MH 1901B | TOTAL | F | MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | 57,117 | 3,213 | 60,330 |
| info | MH 1901B | TOTAL | H | MEDICARE/MEDI-CAL UNITS - 07/01/02 to 09/30/02 | ** | - | - | - |
| info | MH 1901B | TOTAL | I | MEDICARE/MEDI-CAL UNITS - 10/01/02 to 06/30/04 | ** | - | - | - |
| info | MH 1901B | TOTAL | M | ENHANCED - CHILDREN - 07/01/02 to 09/30/02 | ** | - | - | - |
| info | MH 1901B | TOTAL | N | ENHANCED - CHILDREN - 10/01/02 to 06/30/04 | ** | 216 | - | 216 |
| info | MH 1901B | TOTAL | Q | ENHANCED - REFUGEES | ** | - | - | - |
| info | MH 1901B | TOTAL | R | HEALTHY FAMILIES UNITS - 07/01/02 to 09/30/02 | ** | - | - | - |
| info | MH 1901B | TOTAL | S | HEALTHY FAMILIES UNITS - 10/01/02 to 06/30/04 | ** | - | - | - |
| | | | | TOTAL | | 71,023 | 1,151 | 72,174 |

To adjust the SD/MC units to incorporate the controls of the lower of the county records or the State DMH Approved Claims Report.
Copies of work papers have been provided to the county.

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

# AUDIT ADJUSTMENTS

| Provider | Provider Number | No. of Adj. | Fiscal Period Ended |
|---|---|---|---|
| Tehama County | 00052 | 45 | 06/30/04 |

| Report Reference | | | | EXPLANATION OF AUDIT ADJUSTMENTS | As Reported | Increase (Decrease) | As Audited |
|---|---|---|---|---|---|---|---|
| Adj. No. | Form/ Sch. | Line | Col. | | | | |
| | | | | **ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT** | | | |
| 39 | MH 1979 | 2 | D | CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB | $ 262,070 | $ (99,584) | $ 162,486 |
| | | | | 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. | | | |
| 40 | MH 1979 | 23 | J | TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC) | $ 1,672,154 | $ (92,294) | $ 1,579,860 |
| 41 | MH 1979 | 27 | J | TOTAL HEALTHY FAMILIES REIMBURSEMENT | $ 21,167 | $ (14,465) | $ 6,702 |
| | | | | | 1,693,321 | (106,759) | 1,586,562 |
| | | | | To adjust the SD/MC (FFP), Enhanced (FFP) and Healthy Families (FFP) due to adjustments to costs, revenues, and to the units of service/time. | | | |
| | | | | **ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT CONTRACT PROVIDERS** | | | |
| 42 | MH 1979 | 23 | J | TOTAL SD/MC REIMBURSEMENT (INCLUDES ENHANCED SD/MC) | $ 104,236 | $ (641) | $ 103,595 |
| info | MH 1979 | 27 | J | TOTAL HEALTHY FAMILIES REIMBURSEMENT | $ - | $ - | $ - |
| | | | | | 104,236 | (641) | 103,595 |
| | | | | To adjust the SD/MC (FFP) and Healthy Families (FFP) due to adjustments to revenues and units of service/time. | | | |
| | | | | * Balance carried forward to subsequent adjustment.<br>** Balance brought forward from prior adjustment. | | | |

# AUDIT ADJUSTMENTS

| Provider | Provider Number | No. of Adj. | Fiscal Period Ended |
|---|---|---|---|
| Tehama County | 00052 | 45 | 06/30/03 |

| Report Reference | | | | EXPLANATION OF AUDIT ADJUSTMENTS | As Reported | Increase (Decrease) | As Audited |
|---|---|---|---|---|---|---|---|
| Adj. No. | Form/ Sch. | Line | Col. | | | | |
| | | | | **ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS** | | | |
| 43 | SCH 4 | 1 | 3 | SD/MC ACTUALS | $ 2,957,789 | $ (176,709) | $ 2,781,080 |
| | | | | To adjust SD/MC actuals as a result of adjustments to total computable MediCal Costs as reflected in the MH 1979 forms for both the County Program and its contract providers. The amounts utilized for this purpose was SD/MC and Enhanced for Outpatient services only. | | | |
| info | SCH 4 | 2 | 3 | TOTAL SD/MC CLAIMS | $ 3,063,398 | $ - | $ 3,063,398 * |
| info | SCH 4 | 4 | 3 | EPSDT CLAIMS | $ 938,392 | $ - | $ 938,392 * |
| | | | | To show SD/MC claims and EPSDT claims did not change due to DMH audit of the EPSDT Program. | | | |
| | | | | **ADJUSTMENTS TO AS SETTLED EPSDT STATE GENERAL FUNDS** | | | |
| 44 | SCH 4 | 10 | 3 | NET COST SETTLEMENT AMOUNT | $ 306,373 | $ (25,285) | $ 281,088 |
| | | | | To adjust Net cost settlement amount as a result of adjustments to SD/MC actuals (Total Computable Medical), total SD/MC claims and EPSDT claims. | | | |
| info | SCH 4 | 11 | 3 | STATE GENERAL FUND DISTRIBUTION | $ 306,373 | $ - | $ 306,373 * |
| | | | | To Show that the State General Fund Distribution did not change due to a DMH audit of the EPSDT Program. | | | |
| 45 | SCH 4 | 12 | 3 | STATE GENERAL FUNDS DUE STATE | $ - | $ (25,285) | $ (25,285) |
| | | | | To adjust State General Funds due State as a result of adjsutments to Cost Settlement Amount and State General Fund Distribution as follows: | | | |
| | | | | Audited Net Cost Settlement Amount Adj. 44 — $ 281,088 | | | |
| | | | | Less Audited State General Fund Distribution — $ (306,373) | | | |
| | | | | Net State General Funds due to County Adj. 45 — $ (25,285) | | | |
| | | | | * Balance carried forward to subsequent adjustment. | | | |
| | | | | ** Balance brought forward from prior adjustment. | | | |

CALIFO A HEALTH AND HUMAN SERVICES AGENCY DEPAR MENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: Tehama
County Code: 52

| | Legal Entity: TEHAMA HEALTH SERVICE AGENC | A | B | C |
|---|---|---|---|---|
| | Legal Entity Number: 00052 | Salaries and Benefits | Other | Total Costs |
| 1 | Mental Health Expenditures | 4,523,989 | 1,144,630 | 5,668,619 |
| 2 | Encumbrances | 767 | 275,095 | 275,862 |
| 3 | Less: Payments to Contract Providers (County Only) | | (1,105,655) | (1,105,655) |
| 4 | Other Adjustments from MH 1962 | (20) | 314,835 | 314,815 |
| 5 | Total Costs Before Medi-Cal Adjustments | 4,524,736 | 628,905 | 5,153,641 |
| 6 | Medi-Cal Adjustments from MH 1961 | | 91,415 | 91,415 |
| 7 | Managed Care Consolidation (County Only) | | | 0 |
| 8 | Allowable Costs for Allocation | | | 5,245,056 |
| | Administrative Costs (County Only) | | | |
| 9 | SD/MC Administration | | | 185,454 |
| 10 | Healthy Families Administration | | | 634 |
| 11 | Non-SD/MC Administration | | | 145,395 |
| 12 | Total Administrative Costs | | | 331,483 |
| | | | | |
| | Utilization Review Costs (County Only) | | | |
| 13 | Skilled Professional Medical Personnel | | | 44,687 |
| 14 | Other SD/MC Utilization Review | | | 24,265 |
| 15 | Non-SD/MC Utilization Review | | | 50,186 |
| 16 | Total Utilization Review Costs | | | 119,138 |
| | | | | |
| 17 | Research and Evaluation (County Only) | | | 0 |
| | | | | |
| 18 | Mode Costs (Direct Service and MAA) | | | 4,794,435 |
| | | | | |
| 19 | Total Costs - Lines 9 through 18 | | | 5,245,056 |

| *Crosscheck* | |
|---|---|
| 4,794,435 | *OK* |
| 5,245,056 | *OK* |

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

FISCAL YEAR 2003 - 2004

County: Tehama
County Code: 52

| Legal Entity: TEHAMA HEALTH SERVICE AGENC | | A | B | C |
|---|---|---|---|---|
| Legal Entity Number: 00052 | | Salaries and Benefits | Other | Total Adjustments |
| 1 | | | 430 | 430 |
| 2 | | | 5,979 | 5,979 |
| 3 | | | 171 | 171 |
| 4 | | | 46,009 | 46,009 |
| 5 | | | 27,509 | 27,509 |
| 6 | | | 5,139 | 5,139 |
| 7 | | | 5,183 | 5,183 |
| 8 | | | 995 | 995 |
| 9 | | | | |
| 10 | | | | |
| 11 | | | | |
| 12 | | | | |
| 13 | | | | |
| 14 | | | | |
| 15 | | | | |
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | Total Adjustments | | 91,415 | 91,415 |

*Crosscheck*
91,415 *OK*

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: Tehama

County Code: 52

| Legal Entity: TEHAMA HEALTH SERVICE AGENCY | | A |
|---|---|---|
| Legal Entity Number: 00052 | | Total Costs |
| 1 | Mode Costs (Direct Service and MAA) from MH 1960 | 4,794,435 |
| | **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) | 581,040 |
| 5 | Outpatient Services (Mode 15 Program 1 + Program 2) | 4,069,422 |
| 6 | Outreach Services (Mode 45) | 68,273 |
| 7 | Medi-Cal Administrative Activities (Mode 55) | |
| 8 | Support Services (Mode 60) | 75,700 |
| 9 | Total - Lines 2 through 8 | 4,794,435 |

*Crosscheck OK*

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County Tehama
County Code 52

| | | | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|---|---|
| | | | | NR | NR | | | | |
| Legal Entity TEHAMA HEALTH SERVICE AGENCY | | | | | | | | | |
| Legal Entity Number 00052 | | | | | | | | | |
| Mode 10 - Day Services | | | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| | | | | 25 | 95 | | | | |
| 1 | Allocation Percentage | | 100.00% | 35.12% | 64.88% | | | | |
| 2 | Total Units | | | 3,650 | 4,982 | | | | |
| 3 | Gross Cost | | 581,040 | 204,082 | 376,958 | | | | |
| 4 | Cost per Unit | | | 55.91 | 75.66 | | | | |
| 5 | SMA per Unit | | | 85.68 | 118.94 | | | | |
| 6 | Published Charge per Unit | | | 81.74 | 73.14 | | | | |
| 7 | Negotiated Rate / Cost per Unit | | | 81.74 | 73.14 | | | | |
| 8 | Medi-Cal Units | 07/01/03 - 09/30/03 | | 506 | 1,057 | | | | |
| 8A | | 10/01/03 - 06/30/04 | | 1,556 | 3,214 | | | | |
| 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 | | 7 | | | | | |
| 12 | Non-Medi-Cal Units | | | 1,581 | 711 | | | | |
| 13 | Medi-Cal Costs | 07/01/03 - 09/30/03 | 108,269 | 28,292 | 79,977 | | | | |
| 13A | | 10/01/03 - 06/30/04 | 330,185 | 87,000 | 243,184 | | | | |
| 14 | Medi-Cal SMA Upper Limits | 07/01/03 - 09/30/03 | 169,074 | 43,354 | 125,720 | | | | |
| 14A | | 10/01/03 - 06/30/04 | 515,591 | 133,318 | 382,273 | | | | |
| 15 | Medi-Cal Published Charges | 07/01/03 - 09/30/03 | 118,669 | 41,360 | 77,309 | | | | |
| 15A | | 10/01/03 - 06/30/04 | 362,259 | 127,187 | 235,072 | | | | |
| 16 | Medi-Cal Negotiated Rates | 07/01/03 - 09/30/03 | 118,669 | 41,360 | 77,309 | | | | |
| 16A | | 10/01/03 - 06/30/04 | 362,259 | 127,187 | 235,072 | | | | |
| 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 | 391 | 391 | | | | | |
| 30 | Healthy Families SMA Upper Limits | 07/01/03 - 09/30/03 | | | | | | | |
| 30A | | 10/01/03 - 06/30/04 | 600 | 600 | | | | | |
| 31 | Healthy Families Published Charges | 07/01/03 - 09/30/03 | | | | | | | |
| 31A | | 10/01/03 - 06/30/04 | 572 | 572 | | | | | |
| 32 | Healthy Families Negotiated Rates | 07/01/03 - 09/30/03 | | | | | | | |
| 32A | | 10/01/03 - 06/30/04 | 572 | 572 | | | | | |
| 33 | Non-Medi-Cal Costs | | 142,195 | 88,398 | 53,797 | | | | |

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DETAIL COST REPORT

MH 1966 (08/04)

FISCAL YEAR 2003 - 2004

County Tehama
County Code 52

| | | | NR | NR | NR | | | | |
|---|---|---|---|---|---|---|---|---|---|
| Legal Entity TEHAMA HEALTH SERVICE AGENCY | | | H | I | J | K | L | M | N |
| Legal Entity Number 00052 | | | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| Mode 15 - Outpatient (Program 1) | | | 30 | 60 | 70 | | | | |
| 1 | Allocation Percentage | | 29.52% | 12.57% | 0.13% | | | | |
| 2 | Total Units | | 612,972 | 189,040 | 3,090 | | | | |
| 3 | Gross Cost | | 1,186,630 | 505,128 | 5,117 | | | | |
| 4 | Cost per Unit | | 1.94 | 2.67 | 1.66 | | | | |
| 5 | SMA per Unit | | 2.36 | 4.37 | 3.52 | | | | |
| 6 | Published Charge per Unit | | 1.95 | 3.29 | 2.28 | | | | |
| 7 | Negotiated Rate / Cost per Unit | | 1.95 | 3.29 | 2.28 | | | | |
| 8 | Medi-Cal Units | 07/01/03 - 09/30/03 | 142,645 | 34,867 | 630 | | | | |
| 8A | | 10/01/03 - 06/30/04 | 342,040 | 91,700 | 1,230 | | | | |
| 9 | Medicare/Medi-Cal Crossover Units | 07/01/03 - 09/30/03 | | | | | | | |
| 9A | | 10/01/03 - 06/30/04 | | 7,135 | | | | | |
| 10 | Enhanced SD/MC (Children) Units | 07/01/03 - 09/30/03 | 125 | | | | | | |
| 10A | | 10/01/03 - 06/30/04 | 8,425 | 215 | | | | | |
| 10B | Enhanced SD/MC (Refugees) Units | 07/01/03 - 06/30/04 | | | | | | | |
| 11 | Healthy Families (SED) Units | 07/01/03 - 09/30/03 | 1,695 | 135 | | | | | |
| 11A | | 10/01/03 - 06/30/04 | 2,215 | 315 | | | | | |
| 12 | Non-Medi-Cal Units | | 115,827 | 54,673 | 1,230 | | | | |
| 13 | Medi-Cal Costs | 07/01/03 - 09/30/03 | 276,141 | 93,167 | 1,043 | | | | |
| 13A | | 10/01/03 - 06/30/04 | 662,143 | 245,029 | 2,037 | | | | |
| 14 | Medi-Cal SMA Upper Limits | 07/01/03 - 09/30/03 | 336,642 | 152,369 | 2,218 | | | | |
| 14A | | 10/01/03 - 06/30/04 | 807,214 | 400,729 | 4,330 | | | | |
| 15 | Medi-Cal Published Charges | 07/01/03 - 09/30/03 | 278,158 | 114,712 | 1,436 | | | | |
| 15A | | 10/01/03 - 06/30/04 | 666,978 | 301,693 | 2,804 | | | | |
| 16 | Medi-Cal Negotiated Rates | 07/01/03 - 09/30/03 | 278,158 | 114,712 | 1,436 | | | | |
| 16A | | 10/01/03 - 06/30/04 | 666,978 | 301,693 | 2,804 | | | | |
| 17 | Medicare/Medi-Cal Crossover Costs | 07/01/03 - 09/30/03 | | | | | | | |
| 17A | | 10/01/03 - 06/30/04 | | 19,065 | | | | | |
| 18 | Medicare/Medi-Cal Crossover SMA Upper Limits | 07/01/03 - 09/30/03 | | | | | | | |
| 18A | | 10/01/03 - 06/30/04 | | 31,180 | | | | | |
| 19 | Medicare/Medi-Cal Crossover Published Charges | 07/01/03 - 09/30/03 | | | | | | | |
| 19A | | 10/01/03 - 06/30/04 | | 23,474 | | | | | |
| 20 | Medicare/Medi-Cal Crossover Negotiated Rates | 07/01/03 - 09/30/03 | | | | | | | |
| 20A | | 10/01/03 - 06/30/04 | | 23,474 | | | | | |
| 21 | Enhanced SD/MC Costs | 07/01/03 - 09/30/03 | 242 | | | | | | |
| 21A | | 10/01/03 - 06/30/04 | 16,310 | 574 | | | | | |
| 22 | Enhanced SD/MC SMA Upper Limits | 07/01/03 - 09/30/03 | 295 | | | | | | |
| 22A | | 10/01/03 - 06/30/04 | 19,883 | 940 | | | | | |
| 23 | Enhanced SD/MC Published Charges | 07/01/03 - 09/30/03 | 244 | | | | | | |
| 23A | | 10/01/03 - 06/30/04 | 16,429 | 707 | | | | | |
| 24 | Enhanced SD/MC Negotiated Rates | 07/01/03 - 09/30/03 | 244 | | | | | | |
| 24A | | 10/01/03 - 06/30/04 | 16,429 | 707 | | | | | |
| 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 | 3,281 | 361 | | | | | |
| 29A | | 10/01/03 - 06/30/04 | 4,288 | 842 | | | | | |
| 30 | Healthy Families SMA Upper Limits | 07/01/03 - 09/30/03 | 4,000 | 590 | | | | | |
| 30A | | 10/01/03 - 06/30/04 | 5,227 | 1,377 | | | | | |
| 31 | Healthy Families Published Charges | 07/01/03 - 09/30/03 | 3,305 | 444 | | | | | |
| 31A | | 10/01/03 - 06/30/04 | 4,319 | 1,036 | | | | | |
| 32 | Healthy Families Negotiated Rates | 07/01/03 - 09/30/03 | 3,305 | 444 | | | | | |
| 32A | | 10/01/03 - 06/30/04 | 4,319 | 1,036 | | | | | |
| 33 | Non-Medi-Cal Costs | | 224,225 | 146,090 | 2,037 | | | | |

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1965 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County Tehama
County Code 52

| | | | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|---|---|
| | Legal Entity TEHAMA HEALTH SERVICE AGENCY | | | MHS | MHS | TBS | | | |
| | Legal Entity Number 00052 | | Mode Total | Service Function | Service Function | Service Function | Service Function | Service Function | Service Function |
| | Mode 15 - Outpatient (Program 2) | | | 30 | 60 | 58 | | | |
| 1 | Allocation Percentage | | 100.00% | 2.32% | 10.54% | 87.14% | | | |
| 2 | Total Units | | | 930 | 3,930 | 28,610 | | | |
| 3 | Gross Cost | | 50,060 | 1,160 | 5,278 | 43,622 | | | |
| 4 | Cost per Unit | | | 1.25 | 1.34 | 1.52 | | | |
| 5 | SMA per Unit | | | 2.36 | 4.37 | 2.36 | | | |
| 6 | Published Charge per Unit | | | | | | | | |
| 7 | Negotiated Rate / Cost per Unit | | | | | | | | |
| 8 | Medi-Cal Units | 07/01/03 - 09/30/03 | | 240 | | 5,040 | | | |
| 8A | | 10/01/03 - 06/30/04 | | 60 | 390 | 19,745 | | | |
| 9 | Medicare/Medi-Cal Crossover Units | 07/01/03 - 09/30/03 | | | | | | | |
| 9A | | 10/01/03 - 06/30/04 | | | | | | | |
| 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 | | | 630 | 3,540 | 3,825 | | | |
| 13 | Medi-Cal Costs | 07/01/03 - 09/30/03 | 7,984 | 299 | | 7,685 | | | |
| 13A | | 10/01/03 - 06/30/04 | 30,704 | 75 | 524 | 30,105 | | | |
| 14 | Medi-Cal SMA Upper Limits | 07/01/03 - 09/30/03 | 12,461 | 566 | | 11,894 | | | |
| 14A | | 10/01/03 - 06/30/04 | 48,444 | 142 | 1,704 | 46,598 | | | |
| 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 | | | | | | | |
| 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 | | 11,372 | 786 | 4,754 | 5,832 | | | |

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: Tehama
County Code: 52

CR

| Legal Entity: TEHAMA HEALTH SERVICE AGENCY | | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|---|
| Legal Entity Number: 00052 | | | Service | Service | Service | Service | Service | Service |
| Mode: 45 - Outreach | | Mode Total | Function | Function | Function | Function | Function | Function |
| | | | 10 | | | | | |
| 1 | Allocation Percentage | 100.00% | 100.00% | | | | | |
| 2 | Total Units | | 62,400 | | | | | |
| 3 | Gross Cost | 68,273 | 68,273 | | | | | |
| 4 | Cost per Unit | | 1.09 | | | | | |
| 5 | Non-Medi-Cal Units | | 62,400 | | | | | |
| 6 | Non-Medi-Cal Costs | 68,273 | 68,273 | | | | | |

IFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL REPORT

DEPARTMENT OF MENTAL HEA

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

FISCAL YEAR 2003 - 2004

County Tehama
County Code 52
Legal Entity TEHAMA HEALTH SERVICE AGENCY
Legal Entity Number 00052

| | | | REIMBURSEMENT TYPE | | | | PC | PC | | | | Costs | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | A | B | C | D | E | F | G | H | I | J | K |
| | | | Mode 55 | | | Total MAA | Total Inpatient | | | | Total Outpatient | | Total Outpatient |
| | | | S. F.'s 01-09 | S. F.'s 11-19, 31-39 | S. F.'s 21-29 | | Mode 05-Hospital | Mode 05-All Other | Mode 10 | Mode 15 Program (1) | Exclude Program (2) | Mode 15 Program (2) | (Col I + Col J) |
| 1 | Medi-Cal Costs | 07/01/03 - 09/30/03 | | | | | | | 108,269 | 627,174 | 735,442 | 7,984 | 743,426 |
| 1A | | 10/01/03 - 06/30/04 | | | | | | | 330,185 | 1,535,095 | 1,865,280 | 30,704 | 1,895,984 |
| 2 | Medi-Cal SMA | 07/01/03 - 09/30/03 | | | | | | | 169,074 | 786,835 | 955,909 | 12,461 | 968,369 |
| 2A | | 10/01/03 - 06/30/04 | | | | | | | 515,591 | 1,933,178 | 2,448,770 | 48,444 | 2,497,214 |
| 3 | Medi-Cal P. C | 07/01/03 - 09/30/03 | | | | | | | 118,669 | 627,369 | 746,039 | | 746,039 |
| 3A | | 10/01/03 - 06/30/04 | | | | | | | 362,259 | 1,540,066 | 1,902,325 | | 1,902,325 |
| 4 | Medi-Cal N. R | 07/01/03 - 09/30/03 | | | | | | | 118,669 | 627,369 | 746,039 | | 746,039 |
| 4A | | 10/01/03 - 06/30/04 | | | | | | | 362,259 | 1,540,066 | 1,902,325 | | 1,902,325 |
| 5 | Medi-Cal Gross Reimbursement | 07/01/03 - 09/30/03 | | | | | | | 118,669 | 627,369 | 746,039 | 7,984 | 754,023 |
| 5A | | 10/01/03 - 06/30/04 | | | | | | | 362,259 | 1,540,066 | 1,902,325 | 30,704 | 1,933,029 |
| 6 | Medicare/Medi-Cal Crossover Cost | 07/01/03 - 09/30/03 | | | | | | | | | | | |
| 6A | | 10/01/03 - 06/30/04 | | | | | | | | 19,065 | 19,065 | | 19,065 |
| 7 | Medicare/Medi-Cal Crossover SMA | 07/01/03 - 09/30/03 | | | | | | | | | | | |
| 7A | | 10/01/03 - 06/30/04 | | | | | | | | 31,180 | 31,180 | | 31,180 |
| 8 | Medicare/Medi-Cal Crossover P. C | 07/01/03 - 09/30/03 | | | | | | | | | | | |
| 8A | | 10/01/03 - 06/30/04 | | | | | | | | 23,474 | 23,474 | | 23,474 |
| 9 | Medicare/Medi-Cal Crossover N. R. | 07/01/03 - 09/30/03 | | | | | | | | | | | |
| 9A | | 10/01/03 - 06/30/04 | | | | | | | | 23,474 | 23,474 | | 23,474 |
| 10 | Medicare/Medi-Cal Crossover Gross Reim | 07/01/03 - 09/30/03 | | | | | | | | | | | |
| 10A | | 10/01/03 - 06/30/04 | | | | | | | | 23,474 | 23,474 | | 23,474 |
| 11 | Total SD/MC + Crossover Gross Reim | 07/01/03 - 09/30/03 | | | | | | | 118,669 | 627,369 | 746,039 | 7,984 | 754,023 |
| 11A | | 10/01/03 - 06/30/04 | | | | | | | 362,259 | 1,563,540 | 1,925,799 | 30,704 | 1,956,503 |
| 12 | Enhanced SD/MC (Children) Cost | 07/01/03 - 09/30/03 | | | | | | | | 290 | 290 | | 290 |
| 12A | | 10/01/03 - 06/30/04 | | | | | | | | 23,562 | 23,562 | | 23,562 |
| 13 | Enhanced SD/MC (Children) SMA | 07/01/03 - 09/30/03 | | | | | | | | 350 | 350 | | 350 |
| 13A | | 10/01/03 - 06/30/04 | | | | | | | | 28,481 | 28,481 | | 28,481 |
| 14 | Enhanced SD/MC (Children) P. C | 07/01/03 - 09/30/03 | | | | | | | | 287 | 287 | | 287 |
| 14A | | 10/01/03 - 06/30/04 | | | | | | | | 23,163 | 23,163 | | 23,163 |
| 15 | Enhanced SD/MC (Children) N. R | 07/01/03 - 09/30/03 | | | | | | | | 287 | 287 | | 287 |
| 15A | | 10/01/03 - 06/30/04 | | | | | | | | 23,163 | 23,163 | | 23,163 |
| 16 | Enhanced SD/MC (Children) Gross Reim | 07/01/03 - 09/30/03 | | | | | | | | 287 | 287 | | 287 |
| 16A | | 10/01/03 - 06/30/04 | | | | | | | | 23,163 | 23,163 | | 23,163 |
| 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 | | | | | | | 118,669 | 627,656 | 746,326 | 7,984 | 754,310 |
| 21A | (Excludes Refugees) | 10/01/03 - 06/30/04 | | | | | | | 362,259 | 1,586,702 | 1,948,962 | 30,704 | 1,979,666 |
| 22 | Enhanced SD/MC (Refugees) Gross Reim | 07/01/03 - 06/30/04 | | | | | | | | | | | |
| 23 | Healthy Families Cost | 07/01/03 - 09/30/03 | | | | | | | | 3,642 | 3,642 | | 3,642 |
| 23A | | 10/01/03 - 06/30/04 | | | | | | | 391 | 5,130 | 5,521 | | 5,521 |
| 24 | Healthy Families SMA | 07/01/03 - 09/30/03 | | | | | | | | 4,590 | 4,590 | | 4,590 |
| 24A | | 10/01/03 - 06/30/04 | | | | | | | 600 | 6,604 | 7,204 | | 7,204 |
| 25 | Healthy Families P. C | 07/01/03 - 09/30/03 | | | | | | | | 3,749 | 3,749 | | 3,749 |
| 25A | | 10/01/03 - 06/30/04 | | | | | | | 572 | 5,356 | 5,928 | | 5,928 |
| 26 | Healthy Families N. R | 07/01/03 - 09/30/03 | | | | | | | | 3,749 | 3,749 | | 3,749 |
| 26A | | 10/01/03 - 06/30/04 | | | | | | | 572 | 5,356 | 5,928 | | 5,928 |
| 27 | Healthy Families Gross Reim | 07/01/03 - 09/30/03 | | | | | | | | 3,749 | 3,749 | | 3,749 |
| 27A | | 10/01/03 - 06/30/04 | | | | | | | 572 | 5,356 | 5,928 | | 5,928 |
| | Less Patient and Other Payor Revenue | | | | | | | | | | | | |
| 28 | SD/MC + Crossover Revenue | 07/01/03 - 09/30/03 | | | | | | | | 10,600 | 10,600 | | 10,600 |
| 28A | | 10/01/03 - 06/30/04 | | | | | | | | 26,017 | 26,017 | | 26,017 |
| 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 | | | | | | | 118,669 | 617,056 | 735,726 | 7,984 | 743,710 |
| 35A | | 10/01/03 - 06/30/04 | | | | | | | 362,259 | 1,560,685 | 1,922,945 | 30,704 | 1,953,649 |
| 36 | Net Due - Enhanced SD/MC (Refugees) | | | | | | | | | | | | |
| 37 | Net Due - Healthy Families | 07/01/03 - 09/30/03 | | | | | | | | 3,749 | 3,749 | | 3,749 |
| 37A | | 10/01/03 - 06/30/04 | | | | | | | 572 | 5,356 | 5,928 | | 5,928 |
| | Amount Negotiated Rates Exceed Costs | | | | | | | | | | | | |
| 38 | SD/MC (Includes Children) | 07/01/03 - 09/30/03 | | | | | | | 10,401 | 193 | 10,594 | | 10,594 |
| 38A | | 10/01/03 - 06/30/04 | | | | | | | 32,075 | 8,980 | 41,055 | | 41,055 |
| 39 | Enhanced SD/MC (Refugees) | | | | | | | | | | | | |
| 40 | Healthy Families | 07/01/03 - 09/30/03 | | | | | | | | 107 | 107 | | 107 |
| 40A | | 10/01/03 - 06/30/04 | | | | | | | 181 | 226 | 407 | | 407 |

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 Tehama
County Code 52

| | Legal Entity TEHAMA HEALTH SERVICE AGENCY<br>Legal Entity Number 00052 | | A<br>Total MAA | B<br>Total Inpatient | C<br>Total Outpatient | D<br>Total | E<br>50.00% FFP | F<br>54.35% FFP | G<br>52.95% FFP | H<br>Variable % FFP | I<br>75.00% FFP | J<br>Total FFP |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | SD/MC Administrative Reimbursement (County Only) | | | | | | | | | | | |
| 1 | County SD/MC Direct Service Gross Reimbursement | | | | 2,733,975 | 2,733,975 | | | | | | |
| 2 | Contract Providers Medi-Cal Direct Service Gross Reimbursement | | | 65,852 | 96,634 | 162,486 | | | | | | |
| 3 | Total Medi-Cal Direct Service Gross Reimbursement | | | | | 2,896,461 | | | | | | |
| 4 | Medi-Cal Administrative Reimbursement Limit | | | | | 434,469 | | | | | | |
| 5 | Medi-Cal Administration | | | | | 185,454 | | | | | | |
| 6 | Medi-Cal Administrative Reimbursement | | | | | 185,454 | 92,727 | | | | | 92,727 |
| | Healthy Families Administrative Reimbursement (County Only) | | | | | | | | | | | |
| 7 | County Healthy Families Direct Service Gross Reimbursement | | | | 9,677 | 9,677 | | | | | | |
| 7A | Contract Providers Healthy Families Direct Service Gross Reim | | | | | | | | | | | |
| 7B | Total Healthy Families Direct Service Gross Reimbursement | | | | | 9,677 | | | | | | |
| 8 | Healthy Families Administrative Reimbursement Limit | | | | | 968 | | | | | | |
| 9 | Healthy Families Administration | | | | | 634 | | | | | | |
| 10 | Healthy Families Administrative Reimbursement | | | | | 634 | | | | 412 | | 412 |
| | 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) | | | | | 44,687 | | | | | 33,515 | 33,515 |
| 15 | Other SD/MC Utilization Review (County Only) | | | | | 24,265 | 12,133 | | | | | 12,133 |
| 16 | SD/MC Net Reimbursement for Direct Services | 07/01/03 - 09/30/03 | | | 743,423 | 743,423 | | 404,050 | | | | 404,050 |
| 16A | | 10/01/03 - 06/30/04 | | | 1,930,486 | 1,930,486 | | | 1,022,192 | | | 1,022,192 |
| 17 | Enhanced SD/MC Net Reimb. (Children) | 07/01/03 - 09/30/03 | | | 287 | 287 | | | | 187 | | 187 |
| 17A | | 10/01/03 - 06/30/04 | | | 23,163 | 23,163 | | | | 15,056 | | 15,056 |
| 18 | Enhanced SD/MC Net Reimb. (Refugees) | | | | | | | | | | | |
| 19 | Total SD/MC Reimbursement Before Excess FFP | | | | | | | | | | | 1,570,860 |
| 20 | Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC | | | | 51,648 | 51,648 | | | | | | 12,912 |
| 21 | Total SD/MC Reimbursement (FFP) | | | | | | | | | | | 1,566,948 |
| 22 | Contract Limitation Adjustment | | | | | | | | | | | |
| 23 | Adjusted Total SD/MC Reimbursement (FFP) | | | | | | | | | | | 1,566,948 |
| 24 | Healthy Families Net Reimbursement | 07/01/03 - 09/30/03 | | | 3,749 | 3,749 | | | | 2,437 | | 2,437 |
| 24A | | 10/01/03 - 06/30/04 | | | 5,928 | 5,928 | | | | 3,853 | | 3,853 |
| 25 | Total Healthy Families Reimbursement Before Excess FFP | | | | | | | | | | | 6,702 |
| 26 | Amount Negotiated Rates Exceed Costs - Healthy Families | | | | 514 | 514 | | | | | | 129 |
| 27 | Total Healthy Families Reimbursement | | | | | | | | | | | 6,574 |

STATE SHARE OF SD/MC COST

| | |
|---|---|
| Line 6: Column D minus Column E | 92,727 |
| Line 10: Column D minus Column H | 222 |
| Line 11: Column D minus Column E | |
| Line 12: Column D minus Column E | |
| Line 13: Column D minus Column I | |
| Line 14: Column D minus Column I | 11,172 |
| Line 15: Column D minus Column E | 12,133 |
| Line 16: Column D minus Column F | 339,373 |
| Line 16A: Column D minus Column G | 908,294 |
| Line 17: Column D minus Column H | 100 |
| Line 17A: Column D minus Column H | 8,107 |
| Line 18: Column D minus Column H | |
| Line 24: Column D minus Column H | 1,312 |
| Line 24A: Column D minus Column H | 2,075 |
| TOTAL STATE SHARE SD/MC COST | 1,375,514 |