CALIFORNIA DEPARTMENT OF
Mental Health

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

May 26, 2009

Beatrice W. Readel, LCSW, Director
Tuolumne County Behavioral Health Department
2 South Green Street
Sonora, CA 95370

Dear Ms. Readel:

AUDIT REPORT PER APPEAL: KINGS VIEW COUNSELING SERVICES FOR TUOLUMNE COUNTY

In accordance with the California Welfare and Institutions Code Section 14171, the audit report for Kings View Counseling Services for Tuolumne County for the fiscal period ended June 30, 2004, has been revised to incorporate the agreement reached pursuant to Audit Appeal MH9-0604-723-LA.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs (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

	Audited	Appealed	Adjustment
Federal Share of Short-Doyle/Medi-Cal	$ 1,415,973	$ 1,430,886	$ 14,913
Federal Share of Healthy Families/Medi-Cal	$ 26,707	$ 29,352	$ 2,645

These findings will be incorporated in an overall audit report of Tuolumne County Behavioral Health Department.

Sincerely,

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

CHUKWUEMEKA OKEMIRI, CPA,
Supervisor Audits – Northern Region

Enclosures

CERTIFIED MAIL

SCHEDULE 1

TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
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	Adjustments	Per Appeal
NET REIMBURSABLE MEDI-CAL PROGRAM COSTS				
MEDI-CAL - FFP	(Sch. 2a)	$ 1,415,973	$ 14,913	$ 1,430,886
HEALTHY FAMILIES - FFP	(Sch. 2a)	26,707	2,645	29,352
TOTAL FFP - COUNTY PROVIDERS		$ 1,442,680	$ 17,558	$ 1,460,238

SCHEDULE 2

TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
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	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)	1,981,232	87,198	2,068,430
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)	31,763	(1,294)	30,469
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)	37,352	3,743	41,095
9. Total		$ 2,050,347	$ 89,647	$ 2,139,994
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)	2,012,995	85,904	2,098,899
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)	37,352	3,743	41,095
25. Total		$ 2,050,347	$ 89,647	$ 2,139,994
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

TUOLUMNE COUNTY
BEHAVIORAL HEALTH DEPARTMENT
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	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)	$ 310,845	$ 12,886	$ 323,731
38. Medi-Cal Administration	(MH 1979, Ln 5)	$ 253,624	$ (46,188)	$ 207,436
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	$ 253,624	$ (46,188)	$ 207,436
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	$ 3,735	$ 375	$ 4,110
41. Healthy Families Administration	(MH1979, Ln 9)	$ 4,706	$ (645)	$ 4,061
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	$ 3,735	$ 326	$ 4,061
Utilization Review Reimbursement				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	$ 257,659	$ (9,983)	$ 247,676
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	$ 39,452	$ (1,529)	$ 37,923
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	$ 1,055,545	$ 47,100	$ 1,102,645
46. Enhanced (Children)	(MH1979, Ln 17,17A)	20,646	(841)	19,805
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)	126,812	(23,094)	103,718
50. U.R. Skilled Professional	(MH1979, Ln 14)	193,244	(7,487)	185,757
51. U.R. Other	(MH1979, Ln 15)	19,726	(765)	18,962
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		$ 1,415,973	$ 14,913	$ 1,430,886
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		$ 1,415,973	$ 14,913	$ 1,430,886
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	$ 24,279	$ 2,433	$ 26,712
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	2,428	212	2,640
60. Total Healthy Families Reimbursement - FFP		$ 26,707	$ 2,645	$ 29,352
61. Total - FFP (Ln 56 + Ln 60)		$ 1,442,680	$ 17,558	$ 1,460,238

(To Sch. 1)

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
KINGS VIEW TUOLUMNE	00233	34	06/30/04

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
1	MH 1960	1	C	MENTAL HEALTH EXPENDITURES	$ 3,165,502	$ 64,721	$ 3,230,223
				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 $ 68,343 Appealed $ 133,064 Adjustment $ 64,721			
2	MH 1960	9	C	SD/MC ADMINISTRATION	$ 253,624	$ (253,624)	$ 0 *
3	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	4,706	(4,706)	0 *
4	MH 1960	11	C	NON SD/MC ADMINISTRATION	79,327	$ (79,327)	0 *
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	$ 337,657 *		$ 0 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
5	MH1960	12	C	TOTAL ADMINISTRATIVE COST **	$ 337,657	$ (68,343)	$ 269,314 *
				To reclassify corporate cost per Audit to Mode Cost per Appeal.			
6	MH 1960	9	C	SD/MC ADMINISTRATION **	$ 0	$ 207,436	$ 207,436
7	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION **	0	4,061	4,061
8	MH 1960	11	C	NON SD/MC ADMINISTRATION **	0	57,817	57,817
Info.	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS **	$ 0	269,314	$ 269,314
				To allocate Total Administrative Costs between SD/MC, Healthy Families, and Non-SD/MC Administration based on the audited gross cost on MH1968.			
				ADJUSTMENTS TO AUDITED COSTS			
9	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reflect adjustment #4.	$ 2,679,957	$ 68,343	$ 2,748,300
10	MH1960	18	C	MODE COSTS (DIRECT SERVICES AND MAA) To reflect adjustment #1.	$ 2,748,300	$ 64,721	$ 2,813,021

* 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 TUOLUMNE	00233	34	06/30/04

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO ALLOCATION OF COSTS TO MODES OF SERVICE			
	(MH 1964)						
11	MH1901 Sch C	1	F	MODE 15 SERVICE FUNCTION 01 DIRECT ALLOCATION	95,032	(16,730)	78,302
12	MH1901 Sch C	2	F	MODE 15 SERVICE FUNCTION 10 DIRECT ALLOCATION	1,567,501	(227,646)	1,339,855
13	MH1901 Sch C	3	F	MODE 15 SERVICE FUNCTION 60 DIRECT ALLOCATION	643,221	383,763	1,026,984
14	MH1901 Sch C	4	F	MODE 15 SERVICE FUNCTION 70 DIRECT ALLOCATION	170,429	(24,481)	145,948
15	MH1901 Sch C	5	F	MODE 15 SERVICE FUNCTION 58 DIRECT ALLOCATION	53,214	(4,112)	49,102
16	MH1901 Sch C	6	F	MODE 45	143,250	21,189	164,439
17	MH1901 Sch C	7	F	MODE 60	7,310	1,081	8,391
					2,679,957	133,064	2,813,021
				To distribute revised Direct Services cost to Mode and Service Function of Outpatient Services based on relative value computation.			
18	MH1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	$ 257,659	$ (9,983)	$ 247,676
19	MH1960	14	C	OTHER SD/MC UTILIZATION REVIEW	39,452	(1,529)	37,923
20	MH1960	15	C	NON-SD/MC UTILIZATION REVIEW	69,418	11,512	80,930
Info.	MH1960	16	C	TOTAL UTILIZATION REVIEW COSTS	$ 366,529		$ 366,529
				To adjust Total Utilization Review Costs between SPMP, Other SD/MC Utilization Review, and Non-SD/MC Utilization Review to agree to As settled amounts.			

* 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 TUOLUMNE	00233	34	06/30/04

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED SD/MC UNITS				
	(MH1966)							
21	MH 1901 SchB	TOTAL	E	MEDI-CAL UNITS - 07/01/03 to 09/30/03		158,950	6,865	165,815 *
22	MH 1901 SchB	TOTAL	F	MEDI-CAL UNITS - 10/01/03 to 06/30/04		520,002	29,989	549,991 *
23	MH 1901 SchB	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03		3,620	(1,430)	2,190 *
24	MH 1901 SchB	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04		8,975	(3,770)	5,205 *
Info	MH 1901 SchB	TOTAL	M	ENHANCED - CHILDREN - 07/01/03 to 09/30/03		3,161	0	3,161 *
Info	MH 1901 SchB	TOTAL	N	ENHANCED - CHILDREN - 10/01/03 to 06/30/04		7,989	0	7,989 *
Info	MH 1901 SchB	TOTAL	Q	ENHANCED - REFUGEES		0	0	0 *
25	MH 1901 SchB	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03		4,895	1,520	6,415 *
26	MH 1901 SchB	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04		8,063	5,098	13,161 *
Info				TOTAL		715,655	38,272	753,927 *
				To adjust Audited SD/MC units of service/time to agree to county records per Appeal.				
				Copies of work papers detailing adjustments by service functions have been provided to the County.				
	(MH1966)							
27	MH 1901B	TOTAL	E	MEDI-CAL UNITS - 07/01/03 to 09/30/03	**	165,815	7,425	173,240
28	MH 1901B	TOTAL	F	MEDI-CAL UNITS - 10/01/03 to 06/30/04	**	549,991	(60,774)	489,217
29	MH 1901B	TOTAL	H	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	**	2,190	6,857	9,047
30	MH 1901B	TOTAL	I	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	**	5,205	41,026	46,231
Info	MH 1901B	TOTAL	M	ENHANCED - CHILDREN - 07/01/03 to 09/30/03	**	3,161	0	3,161
Info	MH 1901B	TOTAL	N	ENHANCED - CHILDREN - 10/01/03 to 06/30/04	**	7,989	0	7,989
Info	MH 1901B	TOTAL	Q	ENHANCED - REFUGEES	**	0	0	0
31	MH 1901B	TOTAL	R	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	**	6,415	(1,520)	4,895
32	MH 1901B	TOTAL	S	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	**	13,161	(5,098)	8,063
Info				TOTAL	**	753,927	(12,084)	741,843
				To adjust SD/MC units to incorporate the controls of the lower of the revised County records or the State DMH Approved Claims Report.				
				Copies of work papers detailing adjustments by service functions have been provided to the County.				

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
KINGS VIEW TUOLUMNE	=I6	34	06/30/04

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Audited	Increase (Decrease)	Per Appeal
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT			
33	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDER	$ 1,415,973	14,913	$ 1,430,886
34	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDER	26,707	2,645	29,352
				TOTAL REIMBURSEMENT - CONTRACT PROVIDER	$ 1,442,680	17,558	$ 1,460,238
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				* 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: TUOLUMNE
County Code: 55

	Legal Entity: KINGS VIEW-TUOLUMNE COUNTY	A	B	C
	Legal Entity Number: 00233	Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	2,239,052	991,171	3,230,223
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)			
4	Other Adjustments from MH 1962		218,641	218,641
5	Total Costs Before Medi-Cal Adjustments	2,239,052	1,209,812	3,448,864
6	Medi-Cal Adjustments from MH 1961			
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			3,448,864
	Administrative Costs (County Only)			
9	SD/MC Administration			207,436
10	Healthy Families Administration			4,061
11	Non-SD/MC Administration			57,817
12	Total Administrative Costs			269,314
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			247,676
14	Other SD/MC Utilization Review			37,923
15	Non-SD/MC Utilization Review			80,930
16	Total Utilization Review Costs			366,529
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			2,813,021
19	Total Costs - Lines 9 through 18			3,448,864

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

OTHER ADJUSTMENTS
MH 1962 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55

	Legal Entity: KINGS VIEW-TUOLUMNE COUNTY	A	B	C
	Legal Entity Number: 00233	Salaries and Benefits	Other	Total Adjustments
1	Admin and UR from County		253,274	253,274
2			(34,633)	(34,633)
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	**Total Adjustments**		218,641	218,641

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: TUOLUMNE
County Code: 55

	Legal Entity: KINGS VIEW-TUOLUMNE COUNTY	A
	Legal Entity Number: 00233	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	2,813,021
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	2,640,191
6	Outreach Services (Mode 45)	164,439
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	8,391
9	Total - Lines 2 through 8	2,813,021

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

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55

				CR	CR	CR	CR	CR	
	Legal Entity: KINGS VIEW-TUOLUMNE COUNTY		A	B	C	D	E	F	G
	Legal Entity Number: 00233			Service	Service	Service	Service	Service	Service
	Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function
				01	10	60	70	58	
1	Allocation Percentage		100.00%	2.97%	50.75%	38.90%	5.53%	1.86%	
2	Total Units			41,449	549,970	227,654	40,165	20,155	
3	Gross Cost		2,640,191	78,302	1,339,855	1,026,984	145,948	49,102	
4	Cost per Unit			1.89	2.44	4.51	3.63	2.44	
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		14,380	99,100	45,000	6,255	8,505	
8A		10/01/03 - 06/30/04		20,884	318,266	122,382	16,350	11,335	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03			3,847	3,620	1,580		
9A		10/01/03 - 06/30/04			34,276	8,975	2,980		
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		15	2,571	575			
10A		10/01/03 - 06/30/04		360	5,964	1,490	175		
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03			3,150	1,745			
11A		10/01/03 - 06/30/04			4,412	3,261	390		
12	Non-Medi-Cal Units			5,810	78,384	40,606	12,435	315	
13	Medi-Cal Costs	07/01/03 - 09/30/03	515,047	27,165	241,431	203,002	22,729	20,720	
13A		10/01/03 - 06/30/04	1,453,933	39,452	775,370	552,085	59,411	27,615	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	498,931	26,315	233,876	196,650	22,018	20,072	
14A		10/01/03 - 06/30/04	1,408,437	38,218	751,108	534,809	57,552	26,751	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	498,931	26,315	233,876	196,650	22,018	20,072	
15A		10/01/03 - 06/30/04	1,408,437	38,218	751,108	534,809	57,552	26,751	
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	31,444		9,372	16,330	5,741		
17A		10/01/03 - 06/30/04	134,820		83,504	40,488	10,828		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	30,460		9,079	15,819	5,562		
18A		10/01/03 - 06/30/04	130,602		80,891	39,221	10,490		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	30,460		9,079	15,819	5,562		
19A		10/01/03 - 06/30/04	130,602		80,891	39,221	10,490		
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	8,886	28	6,264	2,594			
21A		10/01/03 - 06/30/04	22,567	680	14,530	6,722	636		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	8,608	27	6,068	2,513			
22A		10/01/03 - 06/30/04	21,861	659	14,075	6,511	616		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	8,608	27	6,068	2,513			
23A		10/01/03 - 06/30/04	21,861	659	14,075	6,511	616		
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	15,546		7,674	7,872			
29A		10/01/03 - 06/30/04	26,877		10,749	14,711	1,417		
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	15,060		7,434	7,626			
30A		10/01/03 - 06/30/04	26,036		10,412	14,251	1,373		
31	Healthy Families Published Charges	07/01/03 - 09/30/03	15,060		7,434	7,626			
31A		10/01/03 - 06/30/04	26,036		10,412	14,251	1,373		
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		431,070	10,976	190,962	183,180	45,185	767	

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: TUOLUMNE
County Code: 55

CR

	Legal Entity: KINGS VIEW-TUOLUMNE COUNTY	A	B	C	D	E	F	G
	Legal Entity Number: 00233		Service	Service	Service	Service	Service	Service
	Mode: 45 - Outreach	Mode Total	Function	Function	Function	Function	Function	Function
			20					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		1,746					
3	Gross Cost	164,439	164,439					
4	Cost per Unit		94.18					
5	Non-Medi-Cal Units		1,746					
6	Non-Medi-Cal Costs	164,439	164,439					

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: TUOLUMNE
County Code: 55

CR

	Legal Entity: KINGS VIEW-TUOLUMNE COUNTY	A	B	C	D	E	F	G
	Legal Entity Number: 00233		Service	Service	Service	Service	Service	Service
	Mode: 60 - Support	Mode Total	Function	Function	Function	Function	Function	Function
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		852					
3	Gross Cost	8,391	8,391					
4	Cost per Unit		9.85					
5	Non-Medi-Cal Units (Same as Line 2)		852					
6	Non-Medi-Cal Costs (Same as Line 3)	8,391	8,391					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1965 (08/04)

FISCAL YEAR 2003 - 2004

County: TUOLUMNE
County Code: 55
Legal Entity: KINGS VIEW-TUOLUMNE COUNTY
Legal Entity Number: 00233

			REIMBURSEMENT TYPE				PC	SMA				Costs	
			A	B	C	D	E	F	G	H	I	J	K
				Mode 55		Total MAA	Total Inpatient Mode 05-Hospital				Total Outpatient Exclude Program (2)		Total Outpatient (Col I + Col J)
			S. F.'s 01-09	S. F.'s 11-19, 31-39	S. F.'s 21-29			Mode 05-All Other	Mode 10	Mode 15 Program (1)		Mode 15 Program (2)	
1	Medi-Cal Costs	07/01/03 - 09/30/03								515,047	515,047		515,047
1A		10/01/03 - 06/30/04								1,453,933	1,453,933		1,453,933
2	Medi-Cal SMA	07/01/03 - 09/30/03								498,931	498,931		498,931
2A		10/01/03 - 06/30/04								1,408,437	1,408,437		1,408,437
3	Medi-Cal P. C.	07/01/03 - 09/30/03								498,931	498,931		498,931
3A		10/01/03 - 06/30/04								1,408,437	1,408,437		1,408,437
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								498,931	498,931		498,931
5A		10/01/03 - 06/30/04								1,408,437	1,408,437		1,408,437
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								31,444	31,444		31,444
6A		10/01/03 - 06/30/04								134,820	134,820		134,820
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								30,460	30,460		30,460
7A		10/01/03 - 06/30/04								130,602	130,602		130,602
8	Medicare/Medi-Cal Crossover P. C.	07/01/03 - 09/30/03								30,460	30,460		30,460
8A		10/01/03 - 06/30/04								130,602	130,602		130,602
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								30,460	30,460		30,460
10A		10/01/03 - 06/30/04								130,602	130,602		130,602
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03								529,391	529,391		529,391
11A		10/01/03 - 06/30/04								1,539,039	1,539,039		1,539,039
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03								8,886	8,886		8,886
12A		10/01/03 - 06/30/04								22,567	22,567		22,567
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03								8,608	8,608		8,608
13A		10/01/03 - 06/30/04								21,861	21,861		21,861
14	Enhanced SD/MC (Children) P. C.	07/01/03 - 09/30/03								8,608	8,608		8,608
14A		10/01/03 - 06/30/04								21,861	21,861		21,861
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								8,608	8,608		8,608
16A		10/01/03 - 06/30/04								21,861	21,861		21,861
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								537,998	537,998		537,998
21A	(Excludes Refugees)	10/01/03 - 06/30/04								1,560,900	1,560,900		1,560,900
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03								15,546	15,546		15,546
23A		10/01/03 - 06/30/04								26,877	26,877		26,877
24	Healthy Families SMA	07/01/03 - 09/30/03								15,060	15,060		15,060
24A		10/01/03 - 06/30/04								26,036	26,036		26,036
25	Healthy Families P. C.	07/01/03 - 09/30/03								15,060	15,060		15,060
25A		10/01/03 - 06/30/04								26,036	26,036		26,036
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								15,060	15,060		15,060
27A		10/01/03 - 06/30/04								26,036	26,036		26,036
	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								537,998	537,998		537,998
35A		10/01/03 - 06/30/04								1,560,900	1,560,900		1,560,900
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03								15,060	15,060		15,060
37A		10/01/03 - 06/30/04								26,036	26,036		26,036
	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: TUOLUMNE
County Code: 55

	Legal Entity: KINGS VIEW-TUOLUMNE 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	Variable % FFP	75.00% FFP	Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement				2,098,899	2,098,899						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement				59,305	59,305						
3	Total Medi-Cal Direct Service Gross Reimbursement					2,158,204						
4	Medi-Cal Administrative Reimbursement Limit					323,731						
5	Medi-Cal Administration					207,436						
6	Medi-Cal Administrative Reimbursement					207,436	103,718					103,718
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement				41,095	41,095						
7A	Contract Providers Healthy Families Direct Service Gross Reim.											
7B	Total Healthy Families Direct Service Gross Reimbursement					41,095						
8	Healthy Families Administrative Reimbursement Limit					4,110						
9	Healthy Families Administration					4,061						
10	Healthy Families Administrative Reimbursement					4,061				2,640		2,640
	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)					247,676					185,757	185,757
15	Other SD/MC Utilization Review (County Only)					37,923	18,962					18,962
16	SD/MC Net Reimbursement for Direct Services	07/01/03 - 09/30/03			529,391	529,391		287,724				287,724
16A		10/01/03 - 06/30/04			1,539,039	1,539,039			814,921			814,921
17	Enhanced SD/MC Net Reimb. (Children)	07/01/03 - 09/30/03			8,608	8,608				5,595		5,595
17A		10/01/03 - 06/30/04			21,861	21,861				14,210		14,210
18	Enhanced SD/MC Net Reimb. (Refugees)											
19	Total SD/MC Reimbursement Before Excess FFP											1,430,886
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											1,430,886
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											1,430,886
24	Healthy Families Net Reimbursement	07/01/03 - 09/30/03			15,060	15,060				9,789		9,789
24A		10/01/03 - 06/30/04			26,036	26,036				16,923		16,923
25	Total Healthy Families Reimbursement Before Excess FFP											29,352
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											29,352