CALIFORNIA DEPARTMENT OF
Mental Health

Division of Program Compliance – Audits Branch
1515 Clay Street, Suite 1109, Oakland, CA 94612
(510) 622-2584, FAX (510) 622-2585

February 11, 2010

Karen Baylor, Ph.D., MFT, Director
San Luis Obispo County Mental Health Services
2178 Johnson Avenue
San Luis Obispo, CA 93401

Dear Dr. Baylor:

AUDIT REPORT – SAN LUIS OBISPO COUNTY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of San Luis Obispo County for the fiscal period July 1, 2004 to June 30, 2005. 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	$ 5,335,586	$ 5,600,302	$ 264,716
Federal Share of Healthy Families/Medi-Cal	$ 100,318	$ 98,532	$ (1,786)
State General Funds EPSDT Due State	$ 2,115,944	$ 1,888,895	$ (227,049)

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,

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

Shirley Castaneda
SHIRLEY CASTANEDA, Supervisor
Audits - Bay and Central Region

Enclosures

Certified Mail

SAN LUIS OBISPO COUNTY MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2005

		As Settled	Audit Adjustments	As Audited
NET REIMBURSABLE MEDI-CAL PROGRAM COSTS				
COUNTY PROVIDERS				
MEDI-CAL - FFP	(Sch. 2a)	$ 4,179,114	$ 160,398	$ 4,339,512
HEALTHY FAMILIES - FFP	(Sch. 2a)	91,555	39	91,594
TOTAL FFP - COUNTY PROVIDERS		$ 4,270,669	$ 160,437	$ 4,431,107
CONTRACT PROVIDERS				
MEDI-CAL - FFP	(Sch. 3b)	$ 1,156,472	$ 104,318	$ 1,260,790
HEALTHY FAMILIES - FFP	(Sch. 3b)	8,763	(1,825)	6,938
TOTAL FFP - COTRACT PROVIDERS		$ 1,165,235	$ 102,493	$ 1,267,728
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS				
MEDI-CAL - FFP		$ 5,335,586	$ 264,716	$ 5,600,302
HEALTHY FAMILIES - FFP		100,318	(1,786)	98,532
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		$ 5,435,904	$ 262,930	$ 5,698,835
SUMMARY OF STATE GENERAL FUNDS				
EPSDT - SGF DUE COUNTY (STATE)	(See Note)	$ 2,115,944	$ (227,049)	$ 1,888,895

Note: The "As Settled" amount above includes a refund of $346 to the State subsequent to the initial EPSDT Settlement. (Refer to adjustment 87).

SCHEDULE 2

SAN LUIS OBISPO COUNTY MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005

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
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	6,109,964	231,453	6,341,417
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)	29,632	481	30,113
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)	126,823	311	127,134
9. Total		$ 6,266,419	$ 232,245	$ 6,498,664
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)	62,187	0	62,187
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		$ 62,187	$ 0	$ 62,187
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)	6,077,409	231,934	6,309,343
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)	126,823	311	127,134
25. Total		$ 6,204,232	$ 232,245	$ 6,436,477
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

SAN LUIS OBISPO COUNTY MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2005

COUNTY OPERATED FEDERAL		As Settled	Audit Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	$ 0	$ 0	$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		$ 0	$ 0	$ 0
Medi-Cal Administrative Reimbursement				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	$ 0	$ 1,333,800	$ 1,333,800
38. Medi-Cal Administration	(MH 1979, Ln 5)	$ 0	$ 2,445,361	$ 2,445,361
39. Medi-Cal Reimbursement	(Lower of Ln 37, Ln 38)	$ 0	$ 1,333,800	$ 1,333,800
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	$ 0	$ 13,781	$ 13,781
41. Healthy Families Administration	(MH1979, Ln 9)	$ 0	$ 27,282	$ 27,282
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	$ 0	$ 13,781	$ 13,781
Utilization Review Reimbursement				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	$ 542,398	$ 15,444	$ 557,842
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	$ 0	$ 190,084	$ 190,084
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	$ 3,023,888	$ 115,727	$ 3,139,615
46. Enhanced (Children)	(MH1979, Ln 17,17A)	19,261	313	19,574
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)	633,857	33,043	666,900
50. U.R. Skilled Professional	(MH1979, Ln 14)	406,799	11,582	418,382
51. U.R. Other	(MH1979, Ln 15)	95,309	(267)	95,042
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		$ 4,179,114	$ 160,398	$ 4,339,512
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		$ 4,179,114	$ 160,398	$ 4,339,512
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	$ 82,435	$ 202	$ 82,637
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	9,120	(163)	8,957
60. Total Healthy Families Reimbursement - FFP		$ 91,555	$ 39	$ 91,594
61. Total - FFP (Ln 56 + Ln 60)		$ 4,270,669	$ 160,437	$ 4,431,107
				(To Sch. 1)

SAN LUIS OBISPO COUNTY MENTAL HEALTH
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(1) Medi-Cal and Crossover Gross Reimb.	(2) Enhanced - Children Gross Reimb.	(3) Enhanced - Refugees Gross Reimb.	(4) Total Gross Cost (Excl. HFP)	(5) Healthy Families Gross Reimb.	(6) Medi-Cal and Crossover Gross Reimb.	(7) Enhanced - Children Gross Reimb.	(8) Enhanced - Refugees Gross Reimb.	(9) Total Gross Cost (Excl. HFP)	(10) Healthy Families Gross Reimb.
		INPATIENT					OUTPATIENT				
		(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 1 to 3)	(MH 1968, Ln 27, 27A)	(MH 1968, Ln 5, 5A, 10,10A)	(MH 1968, Ln 16, 16A)	(MH 1968, Ln 22)	(Col. 6 to 8)	(MH 1968, Ln 27, 27A)
00118	Victor Treatment Centers	$ 0	$ 0	$ 0	$ 0	$ 0	$ 49,101	$ 0	$ 0	$ 49,101	$ 0
00120	Families First	$ 0	$ 0	$ 0	$ 0	$ 0	$ 15,316	$ 0	$ 0	$ 15,316	$ 0
00132	San Diego Center for Children	$ 0	$ 0	$ 0	$ 0	$ 0	$ 29,568	$ 0	$ 0	$ 29,568	$ 0
00255	Rebekah Children's Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 33,701	$ 0	$ 0	$ 33,701	$ 0
00275	Casa Pacifica	$ 0	$ 0	$ 0	$ 0	$ 0	$ 6,460	$ 0	$ 0	$ 6,460	$ 0
00386	Milhous Children's Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,548	$ 0	$ 0	$ 18,548	$ 0
00388	Transition Health Care	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,033,617	$ 0	$ 0	$ 1,033,617	$ 0
00461	Summitview	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,565	$ 0	$ 0	$ 3,565	$ 0
00701	Family Care Network	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,313,755	$ 3,693	$ 0	$ 1,317,448	$ 10,674
00793	Canyon Acres	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,149	$ 0	$ 0	$ 13,149	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
		$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 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	$ 2,516,780	$ 3,693	$ 0	$ 2,520,473	$ 10,674

SCHEDULE 3a

SAN LUIS OBISPO COUNTY MENTAL HEALTH
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

Legal Entity Number	Legal Entity	(11) Total Revenue (Excl. HFP) INPATIENT (MH 1968, Ln 28 to 30)	(12) Healthy Families Revenue INPATIENT (MH 1968, Ln 31)	(13) Total Revenue (Excl. HFP) OUTPATIENT (MH 1968, Ln 28 to 30)	(14) Healthy Families Revenue OUTPATIENT (MH 1968, Ln 31)	(15) Total Net Cost (Excl. HFP) INPATIENT (Col 4-11)	(16) Net Cost Healthy Families INPATIENT (Col 5-12)	(17) Total Net Cost (Excl. HFP) OUTPATIENT (Col 9-13)	(18) Net Cost Healthy Families OUTPATIENT (Col 10-14)	(19) Total MAA FFP Reimbursement (MH 1979, Ln 11-13)
00118	Victor Treatment Centers	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 49,101	$ 0	$ 0
00120	Families First	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 15,316	$ 0	$ 0
00132	San Diego Center for Children	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 29,568	$ 0	$ 0
00255	Rebekah Children's Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 33,701	$ 0	$ 0
00275	Casa Pacifica	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 6,460	$ 0	$ 0
00386	Milhous Children's Services	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 18,548	$ 0	$ 0
00388	Transition Health Care	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,033,617	$ 0	$ 0
00461	Summitview	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 3,565	$ 0	$ 0
00701	Family Care Network	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1,317,448	$ 10,674	$ 0
00793	Canyon Acres	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 13,149	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0		0 $ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 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	$ 2,520,473	$ 10,674	$ 0

SCHEDULE 3b

SAN LUIS OBISPO COUNTY MENTAL HEALTH
SUMMARY OF CONTRACT PROVIDERS' MEDI-CAL COST
FISCAL PERIOD ENDED JUNE 30, 2005

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
00118	Victor Treatment Centers	$ 0	$ 0	$ 0	$ 0	$ 24,550	$ 0	$ 24,550	$ 220,934	$ 24,550
00120	Families First	$ 0	$ 0	$ 0	$ 0	$ 7,658	$ 0	$ 7,658	$ 220,934	$ 7,658
00132	San Diego Center for Childr	$ 0	$ 0	$ 0	$ 0	$ 14,784	$ 0	$ 14,784	$ 220,934	$ 14,784
00255	Rebekah Children's Service	$ 0	$ 0	$ 0	$ 0	$ 16,850	$ 0	$ 16,850	$ 220,934	$ 16,850
00275	Casa Pacifica	$ 0	$ 0	$ 0	$ 0	$ 3,230	$ 0	$ 3,230	$ 220,934	$ 3,230
00386	Milhous Children's Services	$ 0	$ 0	$ 0	$ 0	$ 9,274	$ 0	$ 9,274	$ 220,934	$ 9,274
00388	Transition Health Care	$ 0	$ 0	$ 0	$ 0	$ 516,808	$ 0	$ 516,808	$ 993,336	$ 516,808
00461	Summitview	$ 0	$ 0	$ 0	$ 0	$ 1,783	$ 0	$ 1,783	$ 220,934	$ 1,783
00701	Family Care Network	$ 0	$ 0	$ 0	$ 0	$ 659,278	$ 6,938	$ 666,216	$ 697,500	$ 666,216
00793	Canyon Acres	$ 0	$ 0	$ 0	$ 0	$ 6,575	$ 0	$ 6,575	$ 220,934	$ 6,575
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
0	0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 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	$ 1,260,790	$ 6,938	$ 1,267,728	$ 3,458,308	$ 1,267,728

SCHEDULE 4

SAN LUIS OBISPO COUNTY MENTAL HEALTH
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2005

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	$ 8,389,244	$ 440,572	$ 8,829,816
(2) Total SD/MC Claims	9,819,242	0	9,819,242
(3) Percent % (Line 1/Line 2)	0.8544	0.0448	0.8992
(4) EPSDT Claims	5,284,698	0	5,284,698
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,515,246	236,754	4,752,000
(6) Cost Settled Baseline for EPSDT	677,416	0	677,416
(7) Net Cost Settlement Amount (Line 5 - Line 6)	3,837,830	236,754	4,074,584
(8) 50% of Cost Settlement Amount (Line 7 x 50%)	1,918,915	(16,084)	1,902,831
(8a) FY 2001-02 EPSDT Settlement	1,763,472	0	1,763,472
(8b) Annual Local Growth (L. 8 - 8a)	155,443	(16,084)	139,359
(9) County Match 10% of Local Growth (8b x 10%)	15,544	(1,608)	13,936
(10) Net Cost Settlement Amount (L. 8 - 9)	1,903,371	(14,475)	1,888,895
(11) SGF Distribution (Settled and Audited)	2,116,290	(346)	2,115,944
(12) SGF Due State	$ (212,919)	$ (14,130)	$ (227,049)
			(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 (includes 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 2003-2004, includes increase for FFS/MC provider rate increase

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

(11) SGF gross distribution (See DMH letter dated August 1, 2003 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants

(12) Amount owed back to the state cannot be more than was advanced.

SAN LUIS OBISPO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
MANAGEMENT COMMENTS AND RECOMMENDATIONS
FOR FISCAL PERIOD ENDED JUNE 30, 2005

FINDING 1 – ADMINISTRATIVE COSTS

Our examination disclosed that the County did not identify the methodology used in reporting the allocation of Short-Doyle Medi-Cal (SD/MC) administrative costs to Medi-Cal and non-Medi-Cal, including Health Families administration. The County submitted working papers identifying total administrative costs of $3,569,844 which traced to the final cost report. This amount traced to the general ledger with an unexplained variance of $680.

An adjustment was made to administrative costs to reflect the general ledger amount of $3,570,524.

During the audit, the County submitted documentation in support of using unduplicated client count method. This is as an appropriate method of allocating the administrative costs between Medi-Cal and non Medi-Cal. A comparison of the County working paper to the Department's DMH Statistic & Data Analysis report revealed only a minor variance of approximately 2.5%. Based on this comparison, audits agreed to accept the County's working paper, and allocated administrative costs to Medi-Cal and non Medi-Cal based on the County's unduplicated client count of 2,889 Medi-Cal clients and 4,261 total clients. The County's unduplicated client count yielded a 71.5% ratio for Short-Doyle Medi-Cal Administrative costs to Non Short-Doyle Medi-Cal Administrative costs.

AUDIT AUTHORITY

- FY 04-05 Cost and Financial Reporting System (CFRS) Instruction Manual;
- California Code Regulations, Title 9, Section 640

RECOMMENDATION

We recommend that the County review the cost report instructions and select an appropriate method to distribute administrative costs between SD/MC and Non-SD/MC and apply that method on a consistent basis from year to year. The acceptable methods of apportionment are:

1) % of Medi-Cal recipients served by the County
2) Relative values based on units and published charges
3) Gross cost of each program

In the absence of an approved allocation method that can be properly supported, audit adjustments will continue to prevail and can jeopardize federal funds.

AUDITEE'S RESPONSE

We will continue to use the % of Medi-Cal recipients served by the County method to distribute administrative costs between SD/MC and Non-SD/MC.

FINDING 2 – UTILIZATION REVIEW COSTS

Our review disclosed that the County could not justify its allocation of Utilization Review (UR) costs between Skilled Professional Medical Personnel (SPMP), Short-Doyle Medical (SD/MC) UR and Non SD/MC UR. The County submitted working papers identifying total utilization review costs of $1,025,200 which traced to the final cost report. This amount traced to the general ledger with an unexplained variance of $21,600.

An adjustment was made to reflect the general ledger amount of $1,046,800. As in previous years, the County only tracked the number of inpatient chart reviews but not the number of outpatient chart reviews. Since no allocation method was identified, the utilization review costs were distributed using the unduplicated client count method with the audited ratio of 71.5%.

AUDIT AUTHORITY:

- FY 04-05 Cost and Financial Reporting System (CFRS) Instruction Manual;
- Department of Mental Health (DMH) Letter 94-09

RECOMMENDATION:

We recommend that the County review the above-cited audit authorities and must ensure that reported utilization review costs be properly supported and maintained.

AUDITEE'S RESPONSE

We will review the above-cited audit authorities to ensure that reported utilization review costs are properly supported and maintained.

FINDING 3 – FAILURE TO FILE COST REPORTS FOR CONTRACT PROVIDERS

The County did not file Short-Doyle Medi-Cal (SD/MC) cost reports for the following contract providers: Victor Treatment Center (Legal Entity #00118), Families First (Legal Entity #00120), San Diego Center for Children (Legal Entity #00132), Rebekah Children's Services (Legal Entity #00255), Casa Pacifica (Legal Entity #00275), Summitview Child Treatment Center (Legal Entity #00461)' and Canyon Acres (Legal Entity #00793) in which Short-Doyle Medi-Cal (SD/MC) units were billed and paid for by the State Department of Mental Health.

Rather, the County included these contractor costs and units in the County cost report. The costs and units were removed from the County cost report for final settlement.

For the period of audit, the County was allowed to submit the SD/MC cost reports and was used as the basis to settle the associated Short-Doyle/Medi-Cal (SD/MC) units related to these contract providers. It should be noted that the SD/MC cost reports submitted by the County during the audit was accepted as filed.

AUDIT AUTHORITY:

- Centers for Medicare and Medicaid Services Pub. 15-1, Section 2304;
- California Code of Regulations, Title 9, Section 640;
- FY 04-05 Cost and Financial Reporting System (CFRS) Instruction Manual

RECOMMENDATION:

The California Department of Mental Health's (DMH) Cost Report is required to be completed by all legal entities that furnished Mental Health Services including Medi-Cal and non Medi-Cal recipients. The County is responsible for submitting its contract provider legal entity cost reports to the State.

The County should make certain that all SD/MC cost reports are timely and properly filed with the State DMH so as not to jeopardize future SD/MC federal and state reimbursements.

AUDITEE'S RESPONSE:

We will insure that a cost report is completed by all legal entities that furnish Mental Health Services to our County clients, including Medi-Cal and non Medi-Cal recipients. We will submit these contract provider legal entity cost reports to the State as part of our annual cost report process.

FINDING 4 – COUNTY BILLED MENTAL HEALTH SERVICES UNITS (SERVICE FUNCTION 30) AS CASE MANAGEMENT UNITS (SERVICE FUNCTION 01)

During the course of the audit, the County revealed that in some instances, Mental Health Services (Service Function 30) were inadvertently billed to the State as Case Management Services (Service Function 01). Case Management Services have a lower reimbursement rate, and, therefore, the County reimbursement would be lower if the units were settled at the Case Management rate.

County submitted a detailed report identifying those clients who had been improperly billed. The report, Titled PSP356, identified client name, service date, service type, and other information needed in order to verify the County's claim.

In order to test the County assertion, Audit's selected a sample of clients from the County report, and compared these clients to the Department's Detailed DMH Summary Report. This testing appeared to confirm the County's contention that Mental Health Services were billed as Case Management Services. Based on our review, in was determined that 165,593 Mental Health Services units were billed as Case Management Services for the County. Of this amount, 450 units were determined to be Enhanced units. It was also determined that 7,231 units associated with Contractors were improperly billed as Case Management Services. A reclassification was made to both the County and Contractor units billed as Case Management Services to Mental Health Services.

AUDIT AUTHORITY

- Centers for Medicare and Medicaid Services Pub. 15-1, Section 2304;
- California Code of Regulations, Title 9, Section 640

RECOMMENDATION

We recommend that the County use due diligence when billing for services. Improper billing may have an adverse effect on County reimbursement.

AUDITEE'S RESPONSE

We agree to use due diligence when billing for services, and we have already corrected our procedure code to service function code crosswalk to eliminate this error in the future.

FINDING 5 – MULTIPLE EXPENSE REPORTS PROVIDED FOR AUDIT

The County submitted an expense report titled "Cost by Order by Cost Element". The date of the report was July 1, 2009. We relied on this report as the general ledger. During the audit, it was noted that there was a variance of $231,036 between reported costs and costs per the general ledger. Audit's proposed an adjustment to the settled cost report to reflect the County's records.

During the exit conference it was brought to audit's attention that the Cost by Order by Cost Element was not the actual general ledger. The County explained that the Cost by Order by Cost Element excluded cost which is not assigned a Cost Order number when recorded in County register. The County submitted detailed documentation in support of the additional $231,036, along with an electronic version of the general ledger. Upon review of the documentation submitted by the County at the exit conference, Audit's concurs that the $230,036 variance was due to costs which were incurred by the County. Audit's eliminated the proposed adjustment for $230,036.

AUDIT AUTHORITY

- Centers for Medicare and Medicaid Services Pub. 15-1, Section 2304;
- California Code of Regulations, Title 9, Section 640

RECOMMENDATION

While the County did eventually provide documentation to support all costs reported on the settled cost report, the original report did not support these costs, causing a delay in finalizing the audit. It is recommended that the County submit all relevant documentation either with the settled cost report or at the entrance conference. This will help facilitate the audit and help eliminate any delays in issuing the final audit report.

AUDITEE'S RESPONSE

In the future, we will submit all relevant documentation with the settled cost report or at the entrance conference.

FINDING 6 - COUNTY DID NOT SUBMIT PAYMENT TO THE STATE FOR EPSDT SERVICES

During the EPSDT settlement of State General Funds (SGF) for the Short-Doyle/Medi-Cal (SD/MC) component of Early and Periodic Screening, Diagnosis, and Treatment (EPSDT) services letter, dated April 17th, 2007, the County received payment of $2,116,290 against settlement costs of $1,903,371. This resulted in an amount owed to the State of $212,920 regarding State General Funds (SGF) for EPSDT services.

Per conversation with the County staff during the exit conference on October 28, 2009, the County did not submit the payment due for ESPDT services as a result of the EPSDT settlement. County staff stated that it needed the Board of Supervisors approval before County staff can authorize payment due the State. The County reviewed all available documents, including letters from the Department, letters from the Board of Supervisors, and general ledger transactions to determine that the payment was made. The County did not find any documents and concluded that the payment had not been made. Audit's proposed to recover this amount via the cost report settlement process.

RECOMMENDATIONS:

It is recommended that when payments are due the State, the County should request an approval from the Board to release the funds necessary to make these payments. If the County fails to make these payments, the State may withhold future payments in order to recoup the amount owed.

AUDIT AUTHORITY:

- Centers for Medicare and Medicaid Services Pub. 15-1, Section 2304;
- California Code of Regulations, Title 9, Section 640

AUDITEE'S RESPONSE:

Unfortunately, we do not have the legal authority to pay these cost settlements directly. Therefore, we will need to continue the current DMH intercept process.

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
1	MH 1960	3	C	PAYMENT TO CONTRACT PROVIDERS	$ (3,315,909)	$ (1,553,373)	$ (4,869,282)
				To adjust payments to contract providers to agree with County's records and supporting documents.			
2	MH 1960	8	C	ALLOWABLE COSTS FOR ALLOCATION	$ 18,390,332	$ (1,553,373)	$ 16,836,959
				To adjust allowable costs for allocation to reflect the effect of adjustment #1 above.			
3	MH 1960	9	C	SD/MC ADMINISTRATION	$ 2,286,896	$ (2,286,896)	$ 0 *
4	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	54,922	(54,922)	0 *
5	MH 1960	11	C	NON-SD/MC ADMINISTRATION	1,228,026	(1,228,026)	0 *
Info.	MH 1960	12	C	TOTAL ADMINISTRATION	$ 3,569,844		$ 3,569,844 *
				To eliminate the reported distribution of administrative costs. Costs will be redistributed after adjustments to administrative costs.			
6	MH 1960	12	C	TOTAL ADMINISTRATION **	$ 3,569,844	$ 680	$ 3,570,524 *
				To adjust reported administrative costs to reflect County records.			
				CMS. Pub. 15-1, Section 2304			

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED COSTS				
7	MH 1960	9	C	SD/MC ADMINISTRATION	**	$ 0	$ 2,445,361	$ 2,445,361
8	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	**	0	27,282	27,282
9	MH 1960	11	C	NON-SD/MC ADMINISTRATION	**	0	1,097,881	1,097,881
Info	MH 1960	12	C	TOTAL ADMINISTRATION	**	$ 3,570,524		$ 3,570,524
				To reallocate total administrative costs to Medi-Cal and non-Medi-Cal based on unduplicated client count percentage in accordance with cost report instructions. Healthy Families cost allocated based on percentage of audited Medi-Cal costs per Form 1968 to total costs per Form 1964. This method is in accordance with cost report instructions.				
10	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	**	$ 542,398	$ (542,398)	$ 0 *
11	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	**	190,618	(190,618)	0 *
12	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	**	292,183	(292,183)	0 *
Info.	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	**	$ 1,025,199		$ 1,025,199 *
				To eliminate the reported distribution of utilization review costs. Costs will be redistributed after adjustments to utilization costs.				
13	MH 1960	16	C	UTILIZATION REVIEW COSTS	**	$ 1,025,199	$ 20,853	$ 1,046,052 *
				To adjust reported utilization review costs to reflect County records.				
14	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL	**	$ 0	$ 557,842	$ 557,842 *
15	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	**	0	190,084	190,084 *
16	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	**	0	298,126	298,126 *
Info	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	**	$ 1,046,052	$	$ 1,046,052
				To reallocate total utilization review costs to Medi-Cal and non-Medi-Cal based on unduplicated claims percentage in accordance with cost report instructions.				

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED COSTS			
17	MH1960	18	C	MODE COSTS (DIRECT SERVICE AND MAA)	$ 13,795,289	$ (1,574,906)	$ 12,220,383
				To adjust Mode Costs in conjunction with adjustment numbers 1, 6, and 13.			
18	MH1964	6	A	OUTREACH SERVICES (MODE 45)	$ 137,595	$ 48,924	$ 186,519
19	MH1964	8	A	SUPPORT SERVICES (MODE 60)	381,600	(71,362)	310,238
				To adjust reported outreach and support services costs to reflect the County general ledger.			
20	MH 1964	3	A	OTHER 24 HOUR SERVICES (MODE 05-SFC 10-19)	$ 4,570,201	$ (1,210,928)	$ 3,359,273
21	MH 1964	4	A	DAY SERVICES (MODE 10)	221,174	(221,174)	0
22	MH 1964	5	A	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 + PROGRAM 2)	8,484,719	(120,365)	8,364,354
23	MH 1964	6	A	OUTREACH SERVICES (MODE 45)	137,595	48,924	186,519
24	MH 1964	8	A	SUPPORT SERVICES (MODE 60)	381,600	(71,362)	310,238
25	MH 1964	9	A	TOTAL - LINES 2 THROUGH 8	$ 13,795,289	$ (1,574,906)	$ 12,220,383
				To distribute audited Direct Services cost to Other 24 Hour Services, Day Services and Outpatient Services to reflect adjustment numbers 17, 18, and 19 above.			
				ADJUSTMENTS TO REPORTED UNITS			
Info.	MH1966	2	B	TOTAL UNITS - MODE 05-20	3,719	0	3,719
26	MH1966	2	C	TOTAL UNITS - MODE 05-35	6,946	(6,946)	0
27	MH1966	2	D	TOTAL UNITS - MODE 05-61	382	(382)	0
28	MH1966	2	E	TOTAL UNITS - MODE 05-90	686	(686)	0
29	MH1966	2	B	TOTAL UNITS - MODE 10-81	197	(197)	0
30	MH1966	2	C	TOTAL UNITS - MODE 10-85	511	(511)	0
31	MH1966	2	D	TOTAL UNITS - MODE 10-95	717	(717)	0

-Continued on next page-

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED UNITS			
-Continued from previous page-							
Info.	MH1966	2	B	TOTAL UNITS - MODE 15-01	596,722	0	596,722
32	MH1966	2	C	TOTAL UNITS - MODE 15-10	63,994	1,560	65,554
Info.	MH1966	2	D	TOTAL UNITS - MODE 15-30	564,279	0	564,279
Info.	MH1966	2	E	TOTAL UNITS - MODE 15-40	936,893	0	936,893
Info.	MH1966	2	F	TOTAL UNITS - MODE 15-50	200,731	0	200,731
Info.	MH1966	2	G	TOTAL UNITS - MODE 15-60	369,369	0	369,369
Info.	MH1966	2	H	TOTAL UNITS - MODE 15-70	178,844	0	178,844
Info.	MH1966	2	B	TOTAL UNITS - MODE 45-10	385	0	385
Info.	MH1966	2	C	TOTAL UNITS - MODE 45-20	51,665	0	51,665
Info.	MH1966	2	B	TOTAL UNITS - MODE 60-40	16,013	0	16,013
Info.	MH1966	2	B	TOTAL UNITS - MODE 15-30 FFS PSYCHIATRIST	120	0	120
Info.	MH1966	2	C	TOTAL UNITS - MODE 15-60 FFS PSYCHIATRIST	60	0	60
Info.	MH1966	2	D	TOTAL UNITS - MODE 15-01 FFS PSYCHOLOGIST	460	0	460
Info.	MH1966	2	E	TOTAL UNITS - MODE 15-10 FFS PSYCHOLOGIST	1,560	0	1,560
Info.	MH1966	2	F	TOTAL UNITS - MODE 15-30 FFS PSYCHOLOGIST	7,050	0	7,050
Info.	MH1966	2	G	TOTAL UNITS - MODE 15-40 FFS PSYCHOLOGIST	10,580	0	10,580
Info.	MH1966	2	H	TOTAL UNITS - MODE 15-01 FFS LCSW	1,750	0	1,750
33	MH1966	2	I	TOTAL UNITS - MODE 15-10 FFS LCSW	4,500	8,560	13,060
34	MH1966	2	J	TOTAL UNITS - MODE 15-30 FFS LCSW	9,120	(5,130)	3,990
Info.	MH1966	2	K	TOTAL UNITS - MODE 15-40 FFS LCSW	47,340	0	47,340
Info.	MH1966	2	L	TOTAL UNITS - MODE 15-01 FFS MFCC	6,460	0	6,460
35	MH1966	2	M	TOTAL UNITS - MODE 15-10 FFS MFCC	42,960	11,110	54,070
36	MH1966	2	N	TOTAL UNITS - MODE 15-30 FFS MFCC	27,000	(7,437)	19,563
Info.	MH1966	2	O	TOTAL UNITS - MODE 15-40 FFS MFCC	171,650	0	171,650
Info.	MH1966	2	P	TOTAL UNITS - MODE 15-30 FFS RN	90	0	90
Info.	MH1966	2	Q	TOTAL UNITS - MODE 15-40 FFS RN	1,650	0	1,650
Info.	MH1966	2		TOTAL	3,324,403	(776)	3,323,627
				To adjust total units to reflect the County's PSP354 report.			
				CMS. Pub. 15-1, Section 2304			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY PROVIDERS					
37	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS	50.00%		506,574	25,836	532,410
38	MH1966	9	TOTAL	TOTAL MEDI/MEDI UNITS	50.00%		18,221	(6,733)	11,488
Info.	MH1966		TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS			524,795	19,103	543,898 *
39	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS	50.00%		1,546,294	175,182	1,721,476
40	MH1966	9A	TOTAL	TOTAL MEDI/MEDI UNITS	50.00%		45,941	(8,245)	37,696
Info.	MH1966		TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS			1,592,235	166,937	1,759,172 *
				To adjust Short-Doyle Medi-Cal and Medicare Crossover units of service/time for the County operated facilities to agree with the State DMH approved Claims Report dated April 15, 2008 (Excluding disallowed claims <23,252>). The auditor submitted work papers to County which shows the detail of the above adjustments.					
Info.	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	543,898	0	543,898 *
41	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	1,759,172	(60)	1,759,112 *
Info.	MH1966		TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS			2,303,070	(60)	2,303,010 *
				To adjust the State DMH Approved Claims report dated April 15, 2008 to include additional EPSDT disallowed claims to agree with County records.					
Info.	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	543,898	0	543,898 *
Info.	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	1,759,112	0	1,759,112 *
Info.	MH1966		TOTAL	TOTAL		**	2,303,010	0	2,303,010 *
				To adjust the State DMH Approved Claims Report dated April 15, 2008 to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.					

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY PROVIDERS					
42	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	543,898	8,651	552,549 *
43	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	1,759,112	16,685	1,775,797 *
Info.	MH1966		TOTAL	TOTAL		**	2,303,010	25,336	2,328,346 *
				To adjust SD/MC units of service/time per the State Department of Mental Health Summary of Approved Claims dated April 15, 2008 to the County records (PSP356).					
Info.	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	552,549	0	552,549 *
44	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	1,775,797	(21,622)	1,754,175 *
Info.	MH1966		TOTAL	TOTAL		**	2,328,346	(21,622)	2,306,724 *
				To adjust County records SD/MC units of service/time to include EPSDT disallowed claims The auditor submitted work papers to the County which show the details of the above adjustment.					
Info.	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	552,549	0	552,549 *
Info.	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	1,754,175	0	1,754,175 *
Info.	MH1966		TOTAL	TOTAL		**	2,306,724	0	2,306,724 *
				To adjust the County's records (PSP 356) to incorporate the results of the EPSDT audit findings. This audit was conducted by the State DMH Oversight Branch.					
45	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	552,549	(17,169)	535,380 *
46	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	1,754,175	(34,764)	1,719,411 *
Info.	MH1966		TOTAL	TOTAL		**	2,306,724	(51,933)	2,254,791 *
				To adjust the Short-Doyle/Medi-Cal units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which show the details of the above adjustment.					

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				ADJUSTMENTS TO REPORTED SD/MC UNITS - COUNTY PROVIDERS					
47	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS	50.00%	**	535,380	(11,488)	523,892 *
48	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS	50.00%	**	1,719,411	(37,696)	1,681,715 *
Info.	MH1966		TOTAL	TOTAL MEDI-CAL UNITS		**	2,254,791	(49,184)	2,205,607 *
				To identify Medi/Medi Units for settlement purposes.					
49	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS	50.00%	**	523,892	(690)	523,202 *
50	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS	50.00%	**	1,681,715	(3,760)	1,677,955 *
Info.	MH1966		TOTAL			**	2,205,607	(4,450)	2,201,157 *
				To adjust Psychiatrist, LCSW, and MFCC FFS Medi-Cal units to to reflect total units.					
				ADJUSTMENTS TO REPORTED ENHANCED UNITS/TIME COUNTY PROVIDERS					
51	MH1966	10	TOTAL	TOTAL ENHANCED UNITS	07/01/04 - 9/30/04		2,873	962	3,835 *
52	MH1966	10A	TOTAL	TOTAL ENHANCED UNITS	10/01/04 - 06/30/05		9,515	357	9,872 *
				To adjust Enhanced units of service/time to agree with the State Department of Mental Health Summary of Approved Claims dated April 15, 2008.					
53	MH1966	10	TOTAL	TOTAL ENHANCED UNITS	07/01/04 - 9/30/04	**	3,835	38	3,873 *
54	MH1966	10A	TOTAL	TOTAL ENHANCED UNITS	10/01/04 - 06/30/05	**	9,872	162	10,034 *
				To adjust Enhanced units of service/time per the State Department of Mental Health Summary of Approved Claims dated April 15, 2008 to the County records.					

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				ADJUSTMENTS TO REPORTED ENHANCED UNITS/TIME COUNTY PROVIDERS					
55	MH1966	10	TOTAL	TOTAL ENHANCED UNITS	07/01/04 - 9/30/04	**	3,873	(72)	3,801
56	MH1966	10A	TOTAL	TOTAL ENHANCED UNITS	10/01/04 - 06/30/05	**	10,034	(369)	9,665
				To adjust Enhanced units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which show the details of the above adjustment.					
57	MH1966	10	TOTAL	TOTAL ENHANCED UNITS	07/01/04 - 9/30/04	**	3,801	(480)	3,321
58	MH1966	10A	TOTAL	TOTAL ENHANCED UNITS	10/01/04 - 06/30/05	**	9,665	(150)	9,515
				To adjust LCSW and MFCC FFS enhanced units to agree with County records.					
				ADJUSTMENTS TO REPORTED HEALTHY FAMILIES UNITS/TIME COUNTY PROVIDERS					
59	MH1966	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS	07/01/04 - 9/30/04		15,028	20	15,048 *
60	MH1966	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS	10/01/04 - 06/30/05		36,112	4,461	40,573 *
				To adjust Healthy Families units of service/time to agree with the State Department of Mental Health Summary of Approved Claims dated April 15, 2008.					
61	MH1966	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS	07/01/04 - 9/30/04	**	15,048	100	15,148 *
62	MH1966	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS	10/01/04 - 06/30/05	**	40,573	(3,981)	36,592 *
				To adjust Healthy Families units of service/time per the State Department of Mental Health Summary of Approved Claims dated April 15, 2008, to the County records.					

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS		As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.					
				ADJUSTMENTS TO REPORTED HEALTHY FAMILIES UNITS/TIME COUNTY PROVIDERS				
63	MH1966	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS	07/01/04 - 9/30/04	15,148	(110)	15,038
Info.	MH1966	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS	10/01/04 - 06/30/05	36,592	0	36,592
				To adjust the Short-Doyle/Medi-Cal units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which show the details of the above adjustment.				
64	MH1966	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS	07/01/04 - 9/30/04	15,038	(120)	14,918
65	MH1966	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS	10/01/04 - 06/30/05	36,592	(240)	36,352
				To adjust county Health Families Units to reflect county records.				
				ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS				
66	MH1966	8A		TOTAL MEDI-CAL UNITS	50.00%	250,063	2,331	252,394
Info.	MH1966	9		TOTAL MEDI/MEDI UNITS	50.00%	0	0	0
67	MH1966	8+9		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS		250,063	2,331	252,394 *
68	MH1966	8A		TOTAL MEDI-CAL UNITS	50.00%	1,056,193	32,614	1,088,807
Info.	MH1966	9A		TOTAL MEDI/MEDI UNITS	50.00%	0	0	0
69	MH1966	8A+9A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS		1,056,193	32,614	1,088,807 *
				To adjust Short-Doyle Medi-Cal and Medicare Crossover units of service/time for the Contractor facilities to agree with the State DMH approved Claims Report dated April 15, 2008 (Excluding disallowed claims <5,980>). The auditor submitted work papers to County which shows the detail of the above adjustments.				

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				ADJUSTMENTS TO REPORTED SD/MC UNITS - CONTRACT PROVIDERS					
70	MH1966	8		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS		**	252,394	22,675	275,069 *
71	MH1966	8A		TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS		**	1,088,807	17,247	1,106,054 *
Info.	MH1966			TOTAL			1,341,201	39,922	1,381,123
				To adjust Contractor units per Department of Mental Health Summary of Approved Claims reported dated April 15, 2008 to the County PSP356 report.					
72	MH1966	8	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	275,069	(26,745)	248,324 *
73	MH1966	8A	TOTAL	TOTAL MEDI-CAL UNITS PLUS MEDI/MEDI UNITS	50.00%	**	1,106,054	(29,800)	1,076,254 *
Info.				TOTAL		**	1,381,123	(56,545)	1,324,578 *
				To adjust the Short-Doyle/Medi-Cal units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which show the details of the above adjustment.					
				ADJUSTMENTS TO REPORTED ENHANCED UNITS/TIME CONTRACT PROVIDERS					
74	MH1966	10	TOTAL	TOTAL ENHANCED UNITS	07/01/04 - 9/30/04		2,663	1	2,664 *
Info.	MH1966	10A	TOTAL	TOTAL ENHANCED UNITS	10/01/04 - 06/30/05		0	0	0 *
				To adjust Enhanced units of service/time to agree with the State Department of Mental Health Summary of Approved Claims dated April 15, 2008.					
Info.	MH1966	10	TOTAL	TOTAL ENHANCED UNITS	07/01/04 - 9/30/04	**	2,664	0	2,664 *
Info.	MH1966	10A	TOTAL	TOTAL ENHANCED UNITS	10/01/04 - 06/30/05	**	0	0	0 *
				To adjust contractor Enhanced units of service/time per the State Department of Mental Health Summary of Approved Claims dated April 15, 2008 to the County records.					

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS			As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.						
				ADJUSTMENTS TO REPORTED HEALTHY FAMILIES UNITS/TIME CONTRACT PROVIDERS					
75	MH1966	10	TOTAL	TOTAL ENHANCED UNITS	07/01/04 - 9/30/04	**	2,664	0	2,664
Info.	MH1966	10A	TOTAL	TOTAL ENHANCED UNITS	10/01/04 - 06/30/05	**	0	0	0
				To adjust Enhanced units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which show the details of the above adjustment.					
76	MH1966	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS	07/01/04 - 9/30/04		9,630	(2,025)	7,605 *
77	MH1966	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS	10/01/04 - 06/30/05		95	20	115 *
				To adjust Healthy Families units of service/time to agree with the State Department of Mental Health Summary of Approved Claims dated April 15, 2008.					
78	MH1966	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS	07/01/04 - 9/30/04	**	7,605	2,025	9,630 *
79	MH1966	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS	10/01/04 - 06/30/05	**	115	(20)	95 *
				To adjust Healthy Families units of service/time per the State Department of Mental Health Summary of Approved Claims dated April 15, 2008, to the County records.					
80	MH1966	10	TOTAL	TOTAL HEALTHY FAMILIES UNITS	07/01/04 - 9/30/04	**	9,630	(2,025)	7,605
Info.	MH1966	10A	TOTAL	TOTAL HEALTHY FAMILIES UNITS	10/01/04 - 06/30/05	**	95	0	95
				To adjust the Short-Doyle/Medi-Cal units of service/time to incorporate the controls of the lower of DMH approved units vs. the County's records by SFC. The auditor submitted work papers to the County which show the details of the above adjustment.					

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

AUDIT ADJUSTMENTS

Provider	Provider Number	No. of Adj.	Fiscal Period Ended
SAN LUIS OBISPO COUNTY	00040	88	June 30, 2005

Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				ADJUSTMENTS TO REPORTED SHORT-DOYLE/MEDI-CAL SETTLEMENT			
81	MH 1979	2	C	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMB - OUTPATIENT	$ 2,311,836	$ 208,637	$ 2,520,473
82	MH 1979	7A	C	CONTRACT PROV. HEALTHY FAMILIES DIRECT SERV. GROSS REIMB - OUTPATIENT	13,481	(2,807)	10,674
				To adjust reported Contract provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract provider's costs and SD/MC units of services/time.			
83	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	$ 4,179,114	$ 160,398	$ 4,339,512
84	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT (FFP) - COUNTY	91,555	39	91,594
85	Sch. 3b	Total	28	TOTAL SD/MC REIMBURSEMENT (FFP) - CONTRACT PROVIDERS	1,165,235	102,493	1,267,728
Info.	Sch. 1	Total		TOTAL REIMBURSEMENT (FFP)	$ 5,435,904	$ 262,930	$ 5,698,834
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported cost and units for the County and Contract Providers			
86	Sch. 4			EPSDT - SGF	$ 1,903,371	$ 212,919	$ 2,116,290 *
				To adjust the final settlement to include amount owed by the County during the EPSDT settlement.			
87	Sch. 4			EPSDT - SGF **	$ 2,116,290	$ (346)	$ 2,115,944 *
				To adjust the settled EPSDT to include the payback on EPSDT claims adjusted by DMH Oversight Branch.			
88	Sch. 4			EPSDT - SGF **	$ 2,115,944	$ (227,049)	$ 1,888,895
				To adjust the final settlement under EPSDT program to reflect the adjustments made to costs and units of service/time.			

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

DETAIL COST REPORT

CALCULATION OF PROGRAM COSTS

MH 1960 (Rev. 7/05) | FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

	Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH	A	B	C
	Legal Entity Number: 00040	Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	13,232,663	10,551,118	23,783,781
2	Encumbrances		95,083	95,083
3	Less: Payments to Contract Providers (County Only)		(4,869,282)	(4,869,282)
4	Other Adjustments from MH 1962	(5)	(60,985)	(60,990)
5	Total Costs Before Medi-Cal Adjustments	13,232,658	5,715,934	18,948,592
6	Medi-Cal Adjustments from MH 1961	(1,379,919)	(731,714)	(2,111,633)
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			16,836,959
	Administrative Costs (County Only)			
9	SD/MC Administration			2,445,361
10	Healthy Families Administration			27,282
11	Non-SD/MC Administration			1,097,881
12	Total Administrative Costs			3,570,524
	Utilization Review Costs (County Only)			
13	Skilled Professional Medical Personnel			557,842
14	Other SD/MC Utilization Review			190,084
15	Non-SD/MC Utilization Review			298,126
16	Total Utilization Review Costs			1,046,052
17	Research and Evaluation (County Only)			
18	Mode Costs (Direct Service and MAA)			12,220,383
19	Total Costs - Lines 9 through 18			16,836,959

DETAIL COST REPORT

MEDI-CAL ADJUSTMENTS TO COSTS

MH 1961 (Rev. 7/05) | FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH		A	B	C
Legal Entity Number: 00040		Salaries and Benefits	Other	Total Adjustments
1	Remove Cost of Drugs Chrgd to Outpatient Cost Centers		(34,596)	(34,596)
2	Remove Cost of Flood Damage to Inpatient	(7,276)	(15,402)	(22,678)
3	Remove ACTS		(6,810)	(6,810)
4	Remove Drug and Alcohol Administration	(37,591)	(37)	(37,628)
5	Remove Emergency Preparedness (Nuclear Drill)	(3,230)	(264)	(3,494)
6	Remove Med Records Support to Medical Services Dept	(6,457)		(6,457)
7	Remove CONREP	(326,344)	(95,561)	(421,905)
8	Remove Crisis Adult Protective Services (DSS)		(36,000)	(36,000)
9	Remove Support to Drug and Alcohol Programs	(17,745)		(17,745)
10	Remove McKinney PATH	(44,659)		(44,659)
11	Remove Jail	(329,308)	(214,782)	(544,090)
12	Remove JSC	(229,643)	(215)	(229,858)
13	Remove SMHSA	(377,666)	(73,893)	(451,559)
14	Remove State Hospital Offset		(303,333)	(303,333)
15	Add: TMHA Clubhouse Payment to Contractor		73,852	73,852
16	Out of County Inpatient		(24,672)	(24,672)
17	Round		(1)	(1)
18				
19				
20	**Total Adjustments**	(1,379,919)	(731,714)	(2,111,633)

DETAIL COST REPORT

OTHER ADJUSTMENTS

MH 1962 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH		A	B	C
Legal Entity Number: 00040		Salaries and Benefits	Other	Total Adjustments
1	MENTAL HEALTH SERVICES ACT PLANNING COSTS	(5)	(60,985)	(60,990)
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	**Total Adjustments**	(5)	(60,985)	(60,990)

DETAIL COST REPORT

ALLOCATION OF COSTS TO MODES OF SERVICE

MH 1964 (Rev. 7/05) | FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

	Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH	A
	Legal Entity Number: 00040	Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	12,220,383
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	3,359,273
4	Day Services (Mode 10)	
5	Outpatient Services (Mode 15 Program 1 + Program 2)	8,364,353
6	Outreach Services (Mode 45)	186,519
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	310,238
9	Total - Lines 2 through 8	12,220,383

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40
Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH
Legal Entity Number: 00040
Mode: 05 - Other 24 Hour Services (All Other SFC)

			A	B	C	D	E	F	G
				CR	CR	CR	CR		
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				20	35	61	90		
1	Allocation Percentage		100.00%	100.00%					
2	Total Units			3,719					
3	Gross Cost		3,359,273	3,359,273					
4	Cost per Unit			903.27					
5	SMA per Unit			505.15					
6	Published Charge per Unit			891.00	225.93				
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		394					
8A		10/01/04 - 06/30/05		1,162					
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		3					
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units			2,160					
13	Medi-Cal Costs	07/01/04 - 09/30/04	355,890	355,890					
13A		10/01/04 - 06/30/05	1,049,603	1,049,603					
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	199,029	199,029					
14A		10/01/04 - 06/30/05	586,984	586,984					
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	351,054	351,054					
15A		10/01/04 - 06/30/05	1,035,342	1,035,342					
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04							
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04							
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	2,710	2,710					
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	1,515	1,515					
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,673	2,673					
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		1,951,070	1,951,070					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

				CR	CR	CR	CR	CR	CR
Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH			A	B	C	D	E	F	G
Legal Entity Number: 00040				Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient Services (Program 1)			Mode Total	Function	Function	Function	Function	Function	Function
				01	10	30	40	50	60
1	Allocation Percentage		100.00%	17.22%	2.00%	17.20%	28.55%	6.12%	20.81%
2	Total Units			596,722	65,554	564,279	936,893	200,731	369,369
3	Gross Cost		7,955,600	1,369,736	158,943	1,368,160	2,271,605	486,695	1,655,351
4	Cost per Unit			2.30	2.42	2.42	2.42	2.42	4.48
5	SMA per Unit			1.89	2.44	2.44	2.44	2.44	4.51
6	Published Charge per Unit			2.31	2.44	2.44	2.44	2.44	4.51
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04		118,220	9,834	86,690	163,763	38,598	33,202
8A		10/01/04 - 06/30/05		342,923	30,640	277,238	498,705	105,517	153,258
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04				1,765			16,456
9A		10/01/04 - 06/30/05				4,165	103		41,673
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04		1,020	148	722	583		93
10A		10/01/04 - 06/30/05		886	587	1,114	6,170		318
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04		4,599	783	1,063	6,244	686	375
11A		10/01/04 - 06/30/05		6,098	1,448	2,544	19,503	2,507	1,877
12	Non-Medi-Cal Units			122,976	22,114	188,978	241,822	53,423	122,117
13	Medi-Cal Costs	07/01/04 - 09/30/04	1,215,403	271,366	23,844	210,190	397,062	93,585	148,797
13A		10/01/04 - 06/30/05	3,910,348	787,157	74,290	672,196	1,209,168	255,838	686,836
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	1,173,463	223,436	23,995	211,524	399,582	94,179	149,741
14A		10/01/04 - 06/30/05	3,791,133	648,124	74,762	676,461	1,216,840	257,461	691,194
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	1,223,115	273,088	23,995	211,524	399,582	94,179	149,741
15A		10/01/04 - 06/30/05	3,935,160	792,152	74,762	676,461	1,216,840	257,461	691,194
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04	78,028			4,279			73,749
17A		10/01/04 - 06/30/05	197,108			10,099	250		186,760
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04	78,523			4,307			74,217
18A		10/01/04 - 06/30/05	198,359			10,163	251		187,945
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04	78,523			4,307			74,217
19A		10/01/04 - 06/30/05	198,359			10,163	251		187,945
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	6,804	2,341	359	1,751	1,414		417
21A		10/01/04 - 06/30/05	22,543	2,034	1,423	2,701	14,960		1,425
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	6,419	1,928	361	1,762	1,423		419
22A		10/01/04 - 06/30/05	22,314	1,675	1,432	2,718	15,055		1,434
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	6,847	2,356	361	1,762	1,423		419
23A		10/01/04 - 06/30/05	22,686	2,047	1,432	2,718	15,055		1,434
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	36,059	10,557	1,898	2,577	15,139	1,663	1,681
29A		10/01/04 - 06/30/05	91,460	13,998	3,511	6,168	47,287	6,079	8,412
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	34,356	8,692	1,911	2,594	15,235	1,674	1,691
30A		10/01/04 - 06/30/05	89,479	11,525	3,533	6,207	47,587	6,117	8,465
31	Healthy Families Published Charges	07/01/04 - 09/30/04	36,288	10,624	1,911	2,594	15,235	1,674	1,691
31A		10/01/04 - 06/30/05	92,040	14,086	3,533	6,207	47,587	6,117	8,465
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		2,397,847	282,283	53,618	458,199	586,325	129,530	547,275

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

			CR						
	Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH		H	I	J	K	L	M	N
	Legal Entity Number: 00040		Service	Service	Service	Service	Service	Service	Service
	Mode: 15 - Outpatient Services (Program 1)		Function	Function	Function	Function	Function	Function	Function
			70						
1	Allocation Percentage		8.11%						
2	Total Units		178,844						
3	Gross Cost		645,110						
4	Cost per Unit		3.61						
5	SMA per Unit		3.63						
6	Published Charge per Unit		3.63						
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	19,561						
8A		10/01/04 - 06/30/05	62,339						
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC (Children) Units	07/01/04 - 09/30/04	145						
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	705						
11A		10/01/04 - 06/30/05	1,665						
12	Non-Medi-Cal Units		94,429						
13	Medi-Cal Costs	07/01/04 - 09/30/04	70,559						
13A		10/01/04 - 06/30/05	224,864						
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	71,006						
14A		10/01/04 - 06/30/05	226,291						
15	Medi-Cal Published Charges	07/01/04 - 09/30/04	71,006						
15A		10/01/04 - 06/30/05	226,291						
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	523						
21A		10/01/04 - 06/30/05							
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	526						
22A		10/01/04 - 06/30/05							
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04	526						
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	2,543						
29A		10/01/04 - 06/30/05	6,006						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	2,559						
30A		10/01/04 - 06/30/05	6,044						
31	Healthy Families Published Charges	07/01/04 - 09/30/04	2,559						
31A		10/01/04 - 06/30/05	6,044						
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		340,616						

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

	Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH Legal Entity Number: 00040 Mode: 15 - Outpatient Services (Program 2)		A	B	C	D	E	F	G
			Mode Total	MHS Service Function 30	MHS Service Function 60	MHS Service Function 01	MHS Service Function 10	MHS Service Function 30	MHS Service Function 40
1	Allocation Percentage		100.00%	0.04%	0.02%	0.17%	0.59%	2.68%	4.02%
2	Total Units			120	60	460	1,560	7,050	10,580
3	Gross Cost		408,753	161	80	715	2,425	10,957	16,444
4	Cost per Unit			1.34	1.33	1.55	1.55	1.55	1.55
5	SMA per Unit			2.44	4.51	1.89	2.44	2.44	2.44
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04				50	240	2,370	1,200
8A		10/01/04 - 06/30/05		120	60	270	1,080	3,810	5,780
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04							
10A		10/01/04 - 06/30/05							
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units					140	240	870	3,600
13	Medi-Cal Costs	07/01/04 - 09/30/04	62,573			78	373	3,683	1,865
13A		10/01/04 - 06/30/05	251,353	161	80	420	1,679	5,921	8,984
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	128,503			95	586	5,783	2,928
14A		10/01/04 - 06/30/05	500,629	293	271	510	2,635	9,296	14,103
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	849						
21A		10/01/04 - 06/30/05	531						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	1,477						
22A		10/01/04 - 06/30/05	942						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	555						
29A		10/01/04 - 06/30/05	1,228						
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	1,067						
30A		10/01/04 - 06/30/05	1,721						
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		91,664			218	373	1,352	5,595

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

			MHS	MHS	MHS	MHS	MHS	MHS	MHS
Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH			H	I	J	K	L	M	N
Legal Entity Number: 00040			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)			01	10	30	40	01	10	30
1	Allocation Percentage		0.52%	1.33%	2.69%	13.97%	1.91%	12.72%	8.00%
2	Total Units		1,750	13,060	3,990	47,340	6,460	54,070	19,563
3	Gross Cost		2,110	5,426	10,997	57,085	7,820	52,003	32,683
4	Cost per Unit		1.21	0.42	2.76	1.21	1.21	0.96	1.67
5	SMA per Unit		1.89	2.44	2.44	2.44	1.89	2.44	2.44
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	230	1,740		5,930	940	12,960	3,930
8A		10/01/04 - 06/30/05	810	5,680	3,750	23,500	3,570	41,110	15,393
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04					20		240
10A		10/01/04 - 06/30/05	240						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04	100			360			
11A		10/01/04 - 06/30/05	20		240	450			
12	Non-Medi-Cal Units		350	5,640		17,100	1,930		
13	Medi-Cal Costs	07/01/04 - 09/30/04	277	723		7,151	1,138	12,465	6,566
13A		10/01/04 - 06/30/05	977	2,360	10,336	28,338	4,322	39,538	25,716
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	435	4,246		14,469	1,777	31,622	9,589
14A		10/01/04 - 06/30/05	1,531	13,859	9,150	57,340	6,747	100,308	37,559
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04					24		401
21A		10/01/04 - 06/30/05	289						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04					38		586
22A		10/01/04 - 06/30/05	454						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04	121			434			
29A		10/01/04 - 06/30/05	24		661	543			
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04	189			878			
30A		10/01/04 - 06/30/05	38		586	1,098			
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		422	2,343		20,620	2,336	(0)	0

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

			MHS	MHS	MHS				
Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH			O	P	Q	R	S	T	U
Legal Entity Number: 00040			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 15 - Outpatient Services (Program 2)			40	30	40				
1	Allocation Percentage		50.83%	0.03%	0.48%				
2	Total Units		171,650	90	1,650				
3	Gross Cost		207,780	107	1,960				
4	Cost per Unit		1.21	1.19	1.19				
5	SMA per Unit		2.44	2.44	2.44				
6	Published Charge per Unit								
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/04 - 09/30/04	22,900		450				
8A		10/01/04 - 06/30/05	100,040		1,200				
9	Medicare/Medi-Cal Crossover Units	07/01/04 - 09/30/04							
9A		10/01/04 - 06/30/05							
10	Enhanced SD/MC Units	07/01/04 - 09/30/04	350						
10A		10/01/04 - 06/30/05	200						
10B	Enhanced SD/MC (Refugees) Units	07/01/04 - 06/30/05							
11	Healthy Families (SED) Units	07/01/04 - 09/30/04							
11A		10/01/04 - 06/30/05							
12	Non-Medi-Cal Units		48,160	90					
13	Medi-Cal Costs	07/01/04 - 09/30/04	27,720		535				
13A		10/01/04 - 06/30/05	121,097		1,425				
14	Medi-Cal SMA Upper Limits	07/01/04 - 09/30/04	55,876		1,098				
14A		10/01/04 - 06/30/05	244,098		2,928				
15	Medi-Cal Published Charges	07/01/04 - 09/30/04							
15A		10/01/04 - 06/30/05							
16	Medi-Cal Negotiated Rates	07/01/04 - 09/30/04							
16A		10/01/04 - 06/30/05							
17	Medicare/Medi-Cal Crossover Costs	07/01/04 - 09/30/04							
17A		10/01/04 - 06/30/05							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/04 - 09/30/04							
18A		10/01/04 - 06/30/05							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/04 - 09/30/04							
19A		10/01/04 - 06/30/05							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/04 - 09/30/04							
20A		10/01/04 - 06/30/05							
21	Enhanced SD/MC Costs	07/01/04 - 09/30/04	424						
21A		10/01/04 - 06/30/05	242						
22	Enhanced SD/MC SMA Upper Limits	07/01/04 - 09/30/04	854						
22A		10/01/04 - 06/30/05	488						
23	Enhanced SD/MC Published Charges	07/01/04 - 09/30/04							
23A		10/01/04 - 06/30/05							
24	Enhanced SD/MC Negotiated Rates	07/01/04 - 09/30/04							
24A		10/01/04 - 06/30/05							
25	Enhanced SD/MC (Refugees) Costs	07/01/04 - 06/30/05							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/04 - 06/30/05							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/04 - 06/30/05							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/04 - 06/30/05							
29	Healthy Families Costs	07/01/04 - 09/30/04							
29A		10/01/04 - 06/30/05							
30	Healthy Families SMA Upper Limits	07/01/04 - 09/30/04							
30A		10/01/04 - 06/30/05							
31	Healthy Families Published Charges	07/01/04 - 09/30/04							
31A		10/01/04 - 06/30/05							
32	Healthy Families Negotiated Rates	07/01/04 - 09/30/04							
32A		10/01/04 - 06/30/05							
33	Non-Medi-Cal Costs		58,297	107					

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

CR

	Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH	A	B	C	D	E	F	G
	Legal Entity Number: 00040		Service	Service	Service	Service	Service	Service
	Mode: 60 - Support Services	Mode Total	Function	Function	Function	Function	Function	Function
			40					
1	Allocation Percentage	100.00%	100.00%					
2	Total Units		16,013					
3	Gross Cost	310,238	310,238					
4	Cost per Unit		19					
5	Non-Medi-Cal Units (Same as Line 2)		16,013					
6	Non-Medi-Cal Costs (Same as Line 3)	310,238	310,238					

DETAIL COST REPORT

DETERMINATION OF SD/MC DIRECT SERVICES AND MAA REIMBURSEMENT

MH 1968 (Rev. 7/05) — FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40
Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH
Legal Entity Number: 00040

			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 Inpatient Services				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 Other 24 Hour Services	Mode 10 Day Services	Mode 15 Outpatient Services Program (1)		Mode 15 Outpatient Services Program (2)	
1	Medi-Cal Costs	07/01/04 - 09/30/04						355,890		1,215,403	1,571,293	62,573	1,633,866
1A		10/01/04 - 06/30/05						1,049,603		3,910,348	4,959,951	251,353	5,211,304
2	Medi-Cal SMA	07/01/04 - 09/30/04						199,029		1,173,463	1,372,492	128,503	1,500,994
2A		10/01/04 - 06/30/05						586,984		3,791,133	4,378,117	500,629	4,878,746
3	Medi-Cal P. C.	07/01/04 - 09/30/04						351,054		1,223,115	1,574,169		1,574,169
3A		10/01/04 - 06/30/05						1,035,342		3,935,160	4,970,502		4,970,502
4	Medi-Cal N. R.	07/01/04 - 09/30/04											
4A		10/01/04 - 06/30/05											
5	Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						199,029		1,173,463	1,372,492	62,573	1,435,065
5A		10/01/04 - 06/30/05						586,984		3,791,133	4,378,117	251,353	4,629,470
6	Medicare/Medi-Cal Crossover Cost	07/01/04 - 09/30/04								78,028	78,028		78,028
6A		10/01/04 - 06/30/05								197,108	197,108		197,108
7	Medicare/Medi-Cal Crossover SMA	07/01/04 - 09/30/04								78,523	78,523		78,523
7A		10/01/04 - 06/30/05								198,359	198,359		198,359
8	Medicare/Medi-Cal Crossover P. C.	07/01/04 - 09/30/04								78,523	78,523		78,523
8A		10/01/04 - 06/30/05								198,359	198,359		198,359
9	Medicare/Medi-Cal Crossover N. R.	07/01/04 - 09/30/04											
9A		10/01/04 - 06/30/05											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/04 - 09/30/04								78,523	78,523		78,523
10A		10/01/04 - 06/30/05								198,359	198,359		198,359
11	Total SD/MC + Crossover Gross Reim.	07/01/04 - 09/30/04						199,029		1,251,986	1,451,015	62,573	1,513,588
11A		10/01/04 - 06/30/05						586,984		3,989,492	4,576,476	251,353	4,827,829
12	Enhanced SD/MC (Children) Cost	07/01/04 - 09/30/04								6,804	6,804	849	7,653
12A		10/01/04 - 06/30/05								22,543	22,543	531	23,075
13	Enhanced SD/MC (Children) SMA	07/01/04 - 09/30/04								6,419	6,419	1,477	7,896
13A		10/01/04 - 06/30/05								22,314	22,314	942	23,256
14	Enhanced SD/MC (Children) P. C.	07/01/04 - 09/30/04								6,847	6,847		6,847
14A		10/01/04 - 06/30/05								22,686	22,686		22,686
15	Enhanced SD/MC (Children) N. R.	07/01/04 - 09/30/04											
15A		10/01/04 - 06/30/05											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/04 - 09/30/04								6,419	6,419	849	7,268
16A		10/01/04 - 06/30/05								22,314	22,314	531	22,845
17	Enhanced SD/MC (Refugees) Cost	07/01/04 - 06/30/05											
18	Enhanced SD/MC (Refugees) SMA	07/01/04 - 06/30/05											
19	Enhanced SD/MC (Refugees) P. C.	07/01/04 - 06/30/05											
20	Enhanced SD/MC (Refugees) N. R.	07/01/04 - 06/30/05											
21	Total Medi-Cal Gross Reimbursement	07/01/04 - 09/30/04						199,029		1,258,405	1,457,434	63,422	1,520,856
21A	(Excludes Refugees)	10/01/04 - 06/30/05						586,984		4,011,806	4,598,790	251,884	4,850,674
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/04 - 06/30/05											
23	Healthy Families Cost	07/01/04 - 09/30/04						2,710		36,059	38,769	555	39,323
23A		10/01/04 - 06/30/05								91,460	91,460	1,228	92,688
24	Healthy Families SMA	07/01/04 - 09/30/04						1,515		34,356	35,871	1,067	36,939
24A		10/01/04 - 06/30/05								89,479	89,479	1,721	91,201
25	Healthy Families P. C.	07/01/04 - 09/30/04						2,673		36,288	38,961		38,961
25A		10/01/04 - 06/30/05								92,040	92,040		92,040
26	Healthy Families N. R.	07/01/04 - 09/30/04											
26A		10/01/04 - 06/30/05											
27	Healthy Families Gross Reim.	07/01/04 - 09/30/04						1,515		34,356	35,871	555	36,426
27A		10/01/04 - 06/30/05								89,479	89,479	1,228	90,708
	Less: Patient and Other Payor Revenue												
28	SD/MC + Crossover Revenue	07/01/04 - 09/30/04						1,737		14,534	16,271		16,271
28A		10/01/04 - 06/30/05						6,630		39,286	45,916		45,916
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	07/01/04 - 09/30/04						197,292		1,243,871	1,441,163	63,422	1,504,585
35A		10/01/04 - 06/30/05						580,354		3,972,520	4,552,874	251,884	4,804,758
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/04 - 09/30/04						1,515		34,356	35,871	555	36,426
37A		10/01/04 - 06/30/05								89,479	89,479	1,228	90,708
	Amount Negotiated Rates Exceed Costs												
38	SD/MC (Includes Children)	07/01/04 - 09/30/04											
38A		10/01/04 - 06/30/05											
39	Enhanced SD/MC (Refugees)												
40	Healthy Families	07/01/04 - 09/30/04											
40A		10/01/04 - 06/30/05											

DETAIL COST REPORT

SD/MC PRELIMINARY DESK SETTLEMENT

MH 1979 (Rev. 7/05)

FISCAL YEAR 2004 - 2005

County: SAN LUIS OBISPO COUNTY
County Code: 40

	Legal Entity: SAN LUIS OBISPO COUNTY MENTAL HEALTH Legal Entity Number: 00040		A Total MAA	B Total Inpatient	C Total Outpatient	D Total	E 50.00% FFP	F 50.00% FFP	G 50.00% FFP	H Variable % FFP	I 75.00% FFP	J Total FFP
	SD/MC Administrative Reimbursement (County Only)											
1	County SD/MC Direct Service Gross Reimbursement				6,371,530	6,371,530						
2	Contract Providers Medi-Cal Direct Service Gross Reimbursement				2,520,473	2,520,473						
3	Total Medi-Cal Direct Service Gross Reimbursement					8,892,003						
4	Medi-Cal Administrative Reimbursement Limit					1,333,800						
5	Medi-Cal Administration					2,445,361						
6	Medi-Cal Administrative Reimbursement					1,333,800	666,900					666,900
	Healthy Families Administrative Reimbursement (County Only)											
7	County Healthy Families Direct Service Gross Reimbursement				127,134	127,134						
7A	Contract Providers Healthy Families Direct Service Gross Reim.				10,674	10,674						
7B	Total Healthy Families Direct Service Gross Reimbursement					137,808						
8	Healthy Families Administrative Reimbursement Limit					13,781						
9	Healthy Families Administration					27,282						
10	Healthy Families Administrative Reimbursement					13,781				8,957		8,957
	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)					557,842					418,382	418,382
15	Other SD/MC Utilization Review (County Only)					190,084	95,042					95,042
16	SD/MC Net Reimbursement for Direct Services	07/01/04 - 09/30/04			1,497,317	1,497,317		748,658				748,658
16A		10/01/04 - 06/30/05			4,781,913	4,781,913			2,390,957			2,390,957
17	Enhanced SD/MC Net Reimb. (Children)	07/01/04 - 09/30/04			7,268	7,268				4,724		4,724
17A		10/01/04 - 06/30/05			22,845	22,845				14,850		14,850
18	Enhanced SD/MC Net Reimb. (Refugees)											
19	Total SD/MC Reimbursement Before Excess FFP											4,339,512
20	Amount Negotiated Rates Exceed Costs - SD/MC & Enh. SD/MC											
21	Total SD/MC Reimbursement (FFP)											4,339,512
22	Contract Limitation Adjustment											
23	Adjusted Total SD/MC Reimbursement (FFP)											4,339,512
24	Healthy Families Net Reimbursement	07/01/04 - 09/30/04			36,426	36,426				23,677		23,677
24A		10/01/04 - 06/30/05			90,708	90,708				58,960		58,960
25	Total Healthy Families Reimbursement Before Excess FFP											91,594
26	Amount Negotiated Rates Exceed Costs - Healthy Families											
27	Total Healthy Families Reimbursement											91,594