

**REPORT ON THE
LOCAL EDUCATIONAL AGENCY
MEDI-CAL COST AND REIMBURSEMENT
COMPARISON SCHEDULE**

**SAN MATEO COUNTY OFFICE OF EDUCATION
REDWOOD CITY, CALIFORNIA
PROVIDER NUMBER: SS4110413
NATIONAL PROVIDER IDENTIFIER (NPI): 1043368798**

**FISCAL PERIOD ENDED
JUNE 30, 2009**

**Special Programs Section
Financial Audits Branch
Audits and Investigations
Department of Health Care Services**

**Section Chief: Alan J. Eng
Audit Supervisor: Martin Alvarez
Auditors: Ruixia Howe and Vongayi Chitambira**



State of California—Health and Human Services Agency
Department of Health Care Services



EDMUND G. BROWN JR.
GOVERNOR

January 24, 2014

Theresa Anderberg
Senior Administrator, Special Education
San Mateo County Office of Education
101 Twin Dolphin Drive
Redwood City, CA 94065

SAN MATEO COUNTY OFFICE OF EDUCATION
PROVIDER NUMBER SS4110413
NATIONAL PROVIDER IDENTIFIER 1043368798
FISCAL PERIOD ENDED JUNE 30, 2009

We have examined the center's Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS) for the above-referenced fiscal period. Our limited review was made under the authority of Section 14170 of the Welfare and Institutions Code and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the audited settlement for the fiscal period due the State in the amount of \$1,107,286, and the audited costs represents a proper determination in accordance with Medi-Cal reimbursement principles.

This audit report includes the:

1. Summary of Findings and Supporting Schedules.
2. Audit Adjustments Schedules

The audit settlement will be incorporated into a Statement(s) of Account Status, which may reflect tentative retroactive adjustment determinations, payments from the provider, and other financial transactions initiated by the Department. The Statement(s) of Account Status will be forwarded to the provider by the State's fiscal intermediary. Instructions regarding payment will be included with the Statement(s) of Account Status.

Notwithstanding this audit report, overpayments to the provider are subject to recovery pursuant to Section 51458.1, Article 6 of Division 3, Title 22, California Code of Regulations.

Theresa Anderberg
Page 2
January 24, 2014

If you disagree with the decision of the Department, you may appeal by writing to:

Chief
Office of Administrative Hearings and Appeals
1029 J Street, Suite 200
Sacramento, CA 95814
(916) 322-5603

The written notice of disagreement must be received by the Department within 60 calendar days from the day you receive this letter. A copy of this notice should be sent to:

United States Postal Service (USPS)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
PO Box 997413
Sacramento, CA 95899-7413

Courier (UPS, FedEx, etc.)

Assistant Chief Counsel
Department of Health Care Services
Office of Legal Services
MS 0010
1501 Capitol Avenue, Suite 71.5001
Sacramento, CA 95814-5005
(916) 440-7700

The procedures that govern an appeal are contained in Welfare and Institutions Code, Section 14171, and California Code of Regulations, Title 22, Section 51016, et seq.

If you have questions regarding this report, you may call the Special Programs Section at (916) 327-2666.

Original Signed by

Alan J. Eng, Chief
Special Programs Section
Financial Audits Branch

Certified

Schedule 1 - Summary of Findings

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

Reported Total Net Overpayment/(Underpayment) for All LEA Services	\$ (66,750)
--	-------------

1 Audited Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (7/1/08-9/30/08)	\$ 33,595
2 Audited Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (10/1/08-6/30/09)	\$ 145,745
3 Audited Medi-Cal Maximum Reimbursable for Services Not documented in an IEP or IFSP (7/1/08-9/30/08)	\$ -
4 Audited Medi-Cal Maximum Reimbursable for Services Not documented in an IEP or IFSP (10/1/08-6/30/09)	\$ -
Total Audited Maximum Reimbursement for Services	\$ 179,341

5 Audited Interim Payment for Services Documented in an IEP or IFSP (7/1/08-9/30/08)	\$ 180,150
6 Audited Interim Payment for Services Documented in an IEP or IFSP (10/1/08-6/30/09)	\$ 1,106,477
7 Audited Interim Payment for Services Not Documented in an IEP or IFSP (7/1/08-9/30/08)	\$ -
8 Audited Interim Payment for Services Not Documented in an IEP or IFSP (10/1/08-6/30/09)	\$ -
Total Interim Payment for LEA Services	\$ 1,286,627

9 Recovery of LEA payments for Unknown Modifiers (Adj)	
10 Other payment recovery adjustments (Adj)	

11 Audited Amount Due Provider (State)	\$ (1,107,286)
--	----------------

Schedule 2 - Summary of Services Documented in an IEP or IFSP
Dates of Service 7/1/08-9/30/08

LEA Provider Name:
 SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
 JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
 1043368798

<i>(Object Code)</i> Practitioner Type	Reported Total Personnel Costs	Reported Percent of Time Providing LEA Services Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Documented in an IEP or IFSP	Audited Total Personnel Costs	Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP	Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	Excess of calculated LEA costs over audited personnel expenditures	Audited Cost of Providing LEA Services Documented in an IEP or IFSP
	A	B	A*B=C	D (Schedule 4)	E (Schedule 8)	D*E=F	G	F-G=H
1. Psychologists	248,671	5.77%	14,346	248,671	1.20%	2,978	0	2,978
2. Social Workers	-	0	-	-	0	-	0	-
3. Counselors	-	0	-	-	0	-	0	-
4. School Nurses	432,810	3.01%	13,044	432,810	0.94%	4,054	0	4,054
5. Licensed Vocational Nurses	-	0	-	-	0	-	0	-
6. Trained Health Care Aides	5,792,094	0.68%	39,110	979,568	5.77%	56,555	0	56,555
7. Speech-Language Pathologists	698,979	3.61%	25,214	698,979	0.05%	349	0	349
8. Audiologists	-	0	-	-	0	-	0	-
9. Physical Therapists	-	0	-	-	0	-	0	-
10. Occupational Therapists	-	0	-	-	0	-	0	-
11. Physicians/Psychiatrists	-	0	-	-	0	-	0	-
			Reported					Audited
a. Service Costs (Sum, F1 - F11)			\$ 91,714					\$ 63,936
b. Service costs excluded from indirect cost rate application			\$ -					\$ -
c. Service costs included in indirect cost rate application (a-b)			\$ 91,714					\$ 63,936
d. Indirect Cost Rate (Schedule 7)			5.09%					5.09%
e. Indirect Costs (c * d)			\$ 4,668					\$ 3,254
f. Total Service Costs (a + c)			\$ 96,382					\$ 67,191
g. Federal Medical Assistance Percentage (FMAP)			50.00%					50.00%
h. Medi-Cal Maximum Reimbursable (f * g)			\$ 48,191					\$ 33,595
i. Interim Payment for services documented in an IEP (Schedule 10)			\$ 41,719					\$ 180,150
j. Overpayment/(Underpayment) (i - h)			\$ (6,472)					\$ 146,555

Schedule 2 - Summary of Services Documented in an IEP or IFSP
Dates of Service 10/1/08-6/30/09

LEA Provider Name:
 SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
 JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
 1043368798

<i>(Object Code)</i>	Reported Total Personnel Costs	Reported Percent of Time Providing LEA Services Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Documented in an IEP or IFSP	Audited Total Personnel Costs	Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP	Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	Excess of calculated LEA costs over audited personnel expenditures	Audited Cost of Services Documented in an IEP or IFSP
<u>Practitioner Type</u>	<u>A</u>	<u>B</u>	<u>A*B=C</u>	<u>D</u>	<u>E</u>	<u>D*E=F</u>	<u>G</u>	<u>F-G=H</u>
				(Schedule 4)	(Schedule 8)			
1. Psychologists	248,671	60.36%	150,105	248,671	8.33%	20,724	0	20,724
2. Social Workers	-	0	-	-	0	-	0	-
3. Counselors	-	0	-	-	0	-	0	-
4. School Nurses	432,810	16.54%	71,607	432,810	2.35%	10,168	0	10,168
5. Licensed Vocational Nurses	-	0	-	-	0	-	0	-
6. Trained Health Care Aides	5,792,094	0.73%	42,127	979,568	11.10%	108,769	0	108,769
7. Speech-Language Pathologists	698,979	33.76%	236,004	698,979	12.23%	85,516	0	85,516
8. Audiologists	-	0	-	-	0	-	0	-
9. Physical Therapists	-	0	-	-	0	-	0	-
10. Occupational Therapists	-	0	-	-	0	-	0	-
11. Physicians/Psychiatrists	-	0	-	-	0	-	0	-
			Reported					Audited
a. Service Costs (Sum, F1 - F11)			\$ 499,842					\$ 225,177
b. Service costs excluded from indirect cost rate application			\$ -					\$ -
c. Service costs included in indirect cost rate application (a-b)			\$ 499,842					\$ 225,177
d. Indirect Cost Rate (Schedule 7)			5.09%					5.09%
e. Indirect Costs (c * d)			\$ 25,442					\$ 11,461
f. Total Service Costs (a + c)			\$ 525,284					\$ 236,638
g. Federal Medical Assistance Percentage (FMAP)			61.59%					61.59%
h. Medi-Cal Maximum Reimbursable (f * g)			\$ 323,523					\$ 145,745
i Interim Payment for services documented in an IEP (Schedule 10.1)			\$ 264,193					\$ 1,106,477
j Overpayment/(Underpayment) (i - h)			\$ (59,330)					\$ 960,732

Schedule 3 - Summary of Services Not Documented in an IEP or IFSP
Dates of Service 7/1/08-9/30/08

LEA Provider Name:
 SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
 JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
 1043368798

<i>(Object Code)</i>	Reported Total Personnel Costs	Reported	Reported Cost of	Audited Total Personnel Costs	Audited Percent of	Calculated Cost	Excess of	Audited Cost of
		Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Providing LEA Services Not Documented in an IEP or IFSP		Time Providing LEA Services Not Documented in an IEP or IFSP	of Providing LEA Services Not Documented in an IEP or IFSP	calculated LEA costs over audited personnel expenditures	Providing LEA Services Not Documented in an IEP or IFSP
<u>Practitioner Type</u>	<u>A</u>	<u>B</u>	<u>A*B=C</u>	<u>D</u>	<u>E</u>	<u>D*E=F</u>	<u>G</u>	<u>F-G=H</u>
				(Schedule 4)	(Schedule 8)			
1. Psychologists	248,671	0	-	248,671	0	-	0	-
2. Social Workers	-	0	-	-	0	-	0	-
3. Counselors	-	0	-	-	0	-	0	-
4. School Nurses	432,810	0.13%	559	432,810	0	-	0	-
5. Licensed Vocational Nurses	-	0	-	-	0	-	0	-
6. Trained Health Care Aides	5,792,094	0	-	979,568	0	-	0	-
7. Speech-Language Pathologists	698,979	0.07%	459	698,979	0	-	0	-
8. Audiologists	-	0	-	-	0	-	0	-
9. Physical Therapists	-	0	-	-	0	-	0	-
10. Occupational Therapists	-	0	-	-	0	-	0	-
11. Physicians/Psychiatrists	-	0	-	-	0	-	0	-
12. Optometrists	-	0	-	-	0	-	0	-
13. Audiometrists	-	0	-	-	0	-	0	-
a. Service Costs (Sum, F1 - F11)			Reported	\$ 1,018				Audited
b. Service costs excluded from indirect cost rate application				\$ -				\$ -
c. Service costs included in indirect cost rate application (a-b)				\$ 1,018				\$ -
d. Indirect Cost Rate (Schedule 7)				5.09%				5.09%
e. Indirect Costs (c * d)				\$ 52				\$ -
f. Total Service Costs (a + c)				\$ 1,069				\$ -
g. Federal Medical Assistance Percentage (FMAP)				50.00%				50.00%
h. Medi-Cal Maximum Reimbursable (f * g)				\$ 535				\$ -
i. Interim Payment for services not documented in an IEP (schedule 11)				\$ 447				\$ -
j. Overpayment/(Underpayment) (i - h)				\$ (88)				\$ -

Schedule 3 - Summary of Services Not Documented in an IEP or IFSP
Dates of Service 10/1/08-6/30/09

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

(Object Code)	Reported	Reported	Reported Cost of	Audited Total Personnel Costs	Audited Percent of	Calculated Cost	Excess of	Audited Cost of
	Total Personnel Costs	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Providing LEA Services Not Documented in an IEP or IFSP		Time Providing LEA Services Not Documented in an IEP or IFSP	of Providing LEA Services Not Documented in an IEP or IFSP	calculated LEA costs over audited personnel expenditures	Providing LEA Services Not Documented in an IEP or IFSP
Practitioner Type	A	B	A*B=C	D	E	D*E=F	G	F-G=H
				(Schedule 4)	(Schedule 8)			
1. Psychologists	248,671	0.08%	194	248,671	0	-	0	-
2. Social Workers	-	0	-	-	0	-	0	-
3. Counselors	-	0	-	-	0	-	0	-
4. School Nurses	432,810	1.30%	5,616	432,810	0	-	0	-
5. Licensed Vocational Nurses	-	0	-	-	0	-	0	-
6. Trained Health Care Aides	5,792,094	0	-	979,568	0	-	0	-
7. Speech-Language Pathologists	698,979	0	-	698,979	0	-	0	-
8. Audiologists	-	0	-	-	0	-	0	-
9. Physical Therapists	-	0	-	-	0	-	0	-
10. Occupational Therapists	-	0	-	-	0	-	0	-
11. Physicians/Psychiatrists	-	0	-	-	0	-	0	-
12. Optometrists	-	0	-	-	0	-	0	-
13. Audiometrists	-	0	-	-	0	-	0	-
			Reported					Audited
a. Service Costs (Sum, F1 - F11)			\$ 5,810					\$ -
b. Service costs excluded from indirect cost rate application			\$ -					\$ -
c. Service costs included in indirect cost rate application (a-b)			\$ 5,810					\$ -
d. Indirect Cost Rate (Schedule 7)			5.09%					5.09%
e. Indirect Costs (c * d)			\$ 296					\$ -
f. Total Service Costs (a + c)			\$ 6,105					\$ -
g. Federal Medical Assistance Percentage (FMAP)			61.59%					61.59%
h. Medi-Cal Maximum Reimbursable (f * g)			\$ 3,760					\$ -
i. Interim Payment for services not documented in an IEP (schedule 11.1)			\$ 2,900					\$ -
j. Overpayment/(Underpayment) (i - h)			\$ (860)					\$ -

Schedule 4 - Summary of Audited Personnel Costs

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

<i>(Object Code)</i>	Salary Expenditures <i>(1000-2999)</i>	Benefit Expenditures <i>(3000-3999)</i>	Other Costs	Total Personnel Costs
<u>Practitioner Type</u>	<u>A</u>	<u>B</u>	<u>C</u>	<u>D = A+B+C</u>
	(From Schedule 5)	(From Schedule 5)	(From Schedule 6)	
1. Psychologists	209,152	39,519	-	248,671
2. Social Workers	-	-	-	-
3. Counselors	-	-	-	-
4. School Nurses	383,378	49,432	-	432,810
5. Licensed Vocational Nurses	-	-	-	-
6. Trained Health Care Aides	757,618	221,950	-	979,568
7. Speech-Language Pathologists	596,970	102,009	-	698,979
8. Audiologists	-	-	-	-
9. Physical Therapists	-	-	-	-
10. Occupational Therapists	-	-	-	-
11. Physicians/Psychiatrists	-	-	-	-
12. Optometrists	-	-	-	-
13. Audiometrists	-	-	-	-
				(Schedule 2,3)

Schedule 5 - Salary Expenditures

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

<i>(Object Code)</i>	Reported Salary Expenditures <i>(1000-2999)</i>	Audit Adjs	Audited Salary Expenditures	Benefit Expenditures <i>(3000-3999)</i>	Audit Adjs	Audited Benefit Expenditures
	A	(1)		B	(1)	
<u>Practitioner Type</u>						
1. Psychologists	209,152		209,152	39,519		39,519
2. Social Workers			-			-
3. Counselors			-			-
4. School Nurses	383,378		383,378	49,432		49,432
5. Licensed Vocational Nurses			-			-
6. Trained Health Care Aides	4,417,588	(3,659,970)	757,618	1,374,506	(1,152,556)	221,950
7. Speech-Language Pathologists	596,970		596,970	102,009		102,009
8. Audiologists			-			-
9. Physical Therapists			-			-
10. Occupational Therapists			-			-
11. Physicians/Psychiatrists			-			-
12. Optometrists			-			-
13. Audiometrists			-			-
			(To Schedule 4)			(To Schedule 4)

Schedule 6 - Other Costs

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non-capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (5300)	Contractor Costs (5800)	Contractor Costs (5100)	Communications Expenditures (5900)	Total Reported Other Costs
	A	B	C	D	E	F	G	H = Sum of A-G
1. Psychologists								-
2. Social Workers								-
3. Counselors								-
4. School Nurses								-
5. Licensed Vocational Nurses								-
6. Trained Health Care Aides								-
7. Speech-Language Pathologists								-
8. Audiologists								-
9. Physical Therapists								-
10. Occupational Therapists								-
11. Physicians/Psychiatrists								-
12. Optometrists								-
13. Audiometrists								-
Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)	Non-capitalized Equipment Expenditures (4400)	Travel and Conference Expenditures (5200)	Dues and Membership Expenditures (5300)	Contractor Costs (5800)	Contractor Costs (5100)	Communications Expenditures (5900)	Total Audited Other Costs
A	B	C	D	E	F	G	H = Sum of A-G	
1. Psychologists	-	-	-	-	-	-	-	-
2. Social Workers	-	-	-	-	-	-	-	-
3. Counselors	-	-	-	-	-	-	-	-
4. School Nurses	-	-	-	-	-	-	-	-
5. Licensed Vocational Nurses	-	-	-	-	-	-	-	-
6. Trained Health Care Aides	-	-	-	-	-	-	-	-
7. Speech-Language Pathologists	-	-	-	-	-	-	-	-
8. Audiologists	-	-	-	-	-	-	-	-
9. Physical Therapists	-	-	-	-	-	-	-	-
10. Occupational Therapists	-	-	-	-	-	-	-	-
11. Physicians/Psychiatrists	-	-	-	-	-	-	-	-
12. Optometrists	-	-	-	-	-	-	-	-
13. Audiometrists	-	-	-	-	-	-	-	-

(To Schedule 4)

Schedule 7 - Adjustments to Other Costs

LEA Provider Name:

SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:

JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:

1043368798

	Materials, Supplies and Reference Materials Expenditures (4200-4300) A	Non-capitalized Equipment Expenditures (4400) B	Travel and Conference Expenditures (5200) C	Dues and Membership Expenditures (5300) D	Contractor Costs (5800) E	Contractor Costs (5100) F	Communications Expenditures (5900) G	Total Adj.
Practitioner Type	Audit ADJ ()	Audit ADJ ()	Audit ADJ ()	Audit ADJ ()	Audit ADJ ()	Audit ADJ ()	Audit ADJ ()	
1. Psychologists								-
2. Social Workers								-
3. Counselors								-
4. School Nurses								-
5. Licensed Vocational Nurses								-
6. Trained Health Care Aides								-
7. Speech-Language Pathologists								-
8. Audiologists								-
9. Physical Therapists								-
10. Occupational Therapists								-
11. Physicians/Psychiatrists								-
12. Optometrists								-
13. Audiometrists								-

(To Schedule 6)

Reported Indirect Cost Rate	5.09%
Audit Adj ()	
Audited Indirect Cost Rate	5.09%

(To Schedule 2,3)

**Schedule 8 - Percent of Time Providing LEA Services
LEA Services Documented in an IEP or IFSP**

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

Practitioner Type	Total Hours Required to Work (Employees)	Total Hours Worked by Contractors	Total Hours Worked by Employees and Contractors	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	Percent of Time Providing LEA Services Documented in an IEP or IFSP
	A (Schedule 9)	B (Schedule 9)	C=A+B	D (Schedule 10)	E = D/C	F (Schedule 10.1)	G = F/C
1. Psychologists	2,730	-	2,730	33	1.20%	228	8.33%
2. Social Workers	-	-	-	-	0	-	0
3. Counselors	-	-	-	-	0	-	0
4. School Nurses	4,778	-	4,778	45	0.94%	112	2.35%
5. Licensed Vocational Nurses	-	-	-	-	0	-	0
6. Trained Health Care Aides	20,304	-	20,304	1,172	5.77%	2,255	11.10%
7. Speech-Language Pathologists	9,009	-	9,009	5	0.05%	1,102	12.23%
8. Audiologists	-	-	-	-	0	-	0
9. Physical Therapists	-	-	-	-	0	-	0
10. Occupational Therapists	-	-	-	-	0	-	0
11. Physicians/Psychiatrists	-	-	-	-	0	-	0
12. Optometrists	-	-	-	N/A	0	N/A	0
13. Audiometrists	-	-	-	N/A	0	N/A	0
					(To Schedule 2)		(To Schedule 2)

**Schedule 8 - Percent of Time Providing LEA Services
LEA Services Not Documented in an IEP or IFSP**

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

Practitioner Type	Total Hours Required to Work (Employees)	Total Hours Worked by Contractors	Total Hours Worked by Employees and Contractors	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP of IFSP	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP	Percent of Time Providing LEA Services Not Documented in an IEP of IFSP
	A (Schedule 9)	B (Schedule 9)	C=A+B	D (Schedule 11)	E = D/C	F (Schedule 11.1)	G = F/C
1. Psychologists	2,730	-	2,730	-	0	-	0
2. Social Workers	-	-	-	-	0	-	0
3. Counselors	-	-	-	-	0	-	0
4. School Nurses	4,778	-	4,778	-	0	-	0
5. Licensed Vocational Nurses	-	-	-	-	0	-	0
6. Trained Health Care Aides	20,304	-	20,304	-	0	-	0
7. Speech-Language Pathologists	9,009	-	9,009	-	0	-	0
8. Audiologists	-	-	-	-	0	-	0
9. Physical Therapists	-	-	-	-	0	-	0
10. Occupational Therapists	-	-	-	-	0	-	0
11. Physicians/Psychiatrists	-	-	-	-	0	-	0
12. Optometrists	-	-	-	-	0	-	0
13. Audiometrists	-	-	-	-	0	-	0
					(To Schedule 3)		(To Schedule 3)

Schedule 9 - Adjustments to Reported Time

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

W/S A-3/B-3 Col C Practitioner Type	As Reported Total Hours Required to Work (Employees)	Audit Adj.	As Audited Total Hours Required to Work (Employees)						
	C	(2)	0	0	0	0	0	0	
1. Psychologists	2,730								2,730
2. Social Workers									-
3. Counselors									-
4. School Nurses	4,778								4,778
5. Licensed Vocational Nurses									-
6. Trained Health Care Aides	134,879	(114,575)							20,304
7. Speech-Language Pathologists	9,009								9,009
8. Audiologists									-
9. Physical Therapists									-
10. Occupational Therapists									-
11. Physicians/Psychiatrists									-
12. Optometrists									-
13. Audiometrists									-

(To Schedule 8)

W/S A-3/B-3 Col D Practitioner Type	As Reported Total Contractor Hours Paid	Audit Adj.	Audited Total Contractor Hours Paid						
	D	0	0	0	0	0	0	0	
1. Psychologists									-
2. Social Workers									-
3. Counselors									-
4. School Nurses									-
5. Licensed Vocational Nurses									-
6. Trained Health Care Aides									-
7. Speech-Language Pathologists									-
8. Audiologists									-
9. Physical Therapists									-
10. Occupational Therapists									-
11. Physicians/Psychiatrists									-
12. Optometrists									-
13. Audiometrists									-

(To Schedule 8)

**Schedule 10: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 7/1/08-9/30/08**

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units <i>B</i>	Audit Adj (3, 5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
1a	IFSP Psychological Assessment: Initial	96101	TL	-			-	-	0
1b	IFSP Psychological Assessment: Annual	96101	TL	52			-	-	0
1c	IFSP Psychological Assessment: Amended	96101	TL	TS			-	-	0
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	25	(23)	2	150	12
1e	IEP Psychological Assessment: Annual	96101	TM	52			-	-	0
1f	IEP Psychological Assessment: Amended	96101	TM	TS	1		1	2	2
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH			-	-	0
1h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22			-	-	0
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	4	(4)	-	4	0
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22			-	-	0
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH	9	(9)	-	2	0
1l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22			-	-	0
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH		32	32	-	6
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22		293	293	-	12
Psychologists - Totals								<u>157</u>	<u>33</u>
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ			-	-	0
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52			-	-	0
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ			-	-	0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ			-	-	0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52			-	-	0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ			-	-	0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ			-	-	0
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22			-	-	0
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ			-	-	0
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22			-	-	0
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ			-	-	0
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22			-	-	0
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ			-	-	0
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22			-	-	0
Social Workers - Totals								<u>-</u>	<u>-</u>
3a	IFSP Psychosocial status Assessment: Initial	96150	TL	-			-	-	0
3b	IFSP Psychosocial status Assessment: Annual	96150	TL	52			-	-	0
3c	IFSP Psychosocial status Assessment: Amended	96151	TL	-			-	-	0
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM	-			-	-	0
3e	IEP Psychosocial status Assessment: Annual	96150	TM	52			-	-	0
3f	IEP Psychosocial status Assessment: Amended	96151	TM	-			-	-	0
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-			-	-	0
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22			-	-	0
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	5	(5)	-	5	0
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22			-	-	0
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-			-	-	0
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22			-	-	0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-	17	(17)	-	3	0
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22			-	-	0
Counselors - Totals								<u>8</u>	<u>-</u>

**Schedule 10: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 7/1/08-9/30/08**

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units <i>B</i>	Audit Adj (3, 5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
4a	IFSP Health Assessment: Initial	T1001	TL	-	2		2	4	4
4b	IFSP Health Assessment: Annual	T1001	TL	52	2	(2)	-	2	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS	1	(1)	-	1	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	68	(68)	-	119	0
4e	IEP Health Assessment: Annual	T1001	TM	52	13	(9)	4	13	4
4f	IEP Health Assessment: Amended	T1001	TM	TS	3	(3)	-	3	0
4g	IFSP Nursing Services	T1002	TL	-		1	1	-	0
4h	IEP Nursing Services	T1002	TM	-	10	138	148	3	37
School Nurses - Totals								144	45
5a	IFSP LVN Services	T1003	TL	-			-	-	0
5b	IEP LVN Services	T1003	TM	-			-	-	0
Licensed Vocational Nurses - Totals								-	-
6a	IFSP Trained Health Care Aide Services	T1004	TL	-			-	-	0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	3,643	1,046	4,689	911	1,172
Trained Health Care Aides - Totals								911	1,172
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN			-	-	0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52			-	-	0
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS			-	-	0
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	24	(24)	-	66	0
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52		3	3	-	5
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS			-	-	0
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN			-	-	0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22			-	-	0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	218	(218)	-	182	0
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22			-	-	0
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN			-	-	0
7l	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22			-	-	0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	253	(253)	-	77	0
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22			-	-	0
Speech-Language Pathologists - Totals								325	5
8a	IFSP Audiological Assessment: Initial	92506	TL	-			-	-	0
8b	IFSP Audiological Assessment: Annual	92506	TL	52			-	-	0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS			-	-	0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	9	(9)	-	18	0
8e	IEP Audiological Assessment: Annual	92506	TM	52	2	(2)	-	3	0
8f	IEP Audiological Assessment: Amended	92506	TM	TS			-	-	0
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	-			-	-	0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL	22			-	-	0
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-	13	(13)	-	12	0
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22	13	(13)	-	3	0
8k	IFSP Hearing Check	V5011	TL	-			-	-	0
8l	IEP Hearing Check	V5011	TM	-			-	-	0
Audiologists - Totals								36	-
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-	6	(6)	-	17	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52	1	(1)	-	2	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-	7	(7)	-	14	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	1	(1)	-	3	0
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52			-	-	0
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-			-	-	0
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP			-	-	0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22			-	-	0
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	65	(65)	-	52	0
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22			-	-	0
Physical Therapists - Totals								88	-

**Schedule 10: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 7/1/08-9/30/08**

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units <i>B</i>	Audit Adj (3, 5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-			-	-	0
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52			-	-	0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-			-	-	0
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	3	(3)	-	9	0
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52			-	-	0
10f	IEP Occupational Therapy Assessment: Amended	97004	TM	-			-	-	0
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO	140	(140)	-	133	0
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22			-	-	0
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO			-	-	0
10j	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22			-	-	0
Occupational Therapists - Totals								142	-
11a	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG			-	-	0
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52			-	-	0
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG			-	-	0
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG			-	-	0
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52			-	-	0
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG			-	-	0
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG			-	-	0
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22			-	-	0
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG			-	-	0
11j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22			-	-	0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG			-	-	0
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22			-	-	0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG			-	-	0
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22			-	-	0
Physicians/Psychiatrists - Totals								-	-
								(To Schedule 8)	
Reported Interim Medi-Cal Reimbursement (7/1/08-9/30/08) - Services Documented in an IEP or IFSP								\$	41,719
Adjustments to Interim Medi-Cal Reimbursement								Adj (3)	138,431
Audited Interim Medi-Cal Reimbursement (7/1/08-9/30/08) - Services Documented in an IEP or IFSP								\$	180,150
								(To Schedule 2)	

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

**Schedule 10.1: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 10/1/08-6/30/09**

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units <i>B</i>	Audit Adj (4, 5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
1a	IFSP Psychological Assessment: Initial	96101	TL	-		3	3	-	18
1b	IFSP Psychological Assessment: Annual	96101	TL	52			-	-	0
1c	IFSP Psychological Assessment: Amended	96101	TL	TS			-	-	0
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	246	(215)	31	1,476	186
1e	IEP Psychological Assessment: Annual	96101	TM	52	1		1	2	2
1f	IEP Psychological Assessment: Amended	96101	TM	TS	4	(4)	-	8	0
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH			-	-	0
1h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22			-	-	0
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	168	(164)	4	154	4
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22		4	4	-	1
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH			-	-	0
1l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22			-	-	0
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	39	10	49	8	10
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22		166	166	-	7
Psychologists - Totals								<u>1,648</u>	<u>228</u>
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ			-	-	0
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52			-	-	0
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ			-	-	0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ			-	-	0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52			-	-	0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ			-	-	0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ			-	-	0
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22			-	-	0
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ			-	-	0
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22			-	-	0
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ			-	-	0
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22			-	-	0
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ			-	-	0
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22			-	-	0
Social Workers - Totals								<u>-</u>	<u>-</u>
3a	IFSP Psychosocial status Assessment: Initial	96150	TL	-			-	-	0
3b	IFSP Psychosocial status Assessment: Annual	96150	TL	52			-	-	0
3c	IFSP Psychosocial status Assessment: Amended	96151	TL	-			-	-	0
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM	-			-	-	0
3e	IEP Psychosocial status Assessment: Annual	96150	TM	52			-	-	0
3f	IEP Psychosocial status Assessment: Amended	96151	TM	-			-	-	0
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-			-	-	0
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22			-	-	0
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	7	(7)	-	6	0
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22			-	-	0
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-			-	-	0
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22			-	-	0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-	61	(61)	-	12	0
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22			-	-	0
Counselors - Totals								<u>19</u>	<u>-</u>

**Schedule 10.1: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 10/1/08-6/30/09**

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units <i>B</i>	Audit Adj (4, 5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
4a	IFSP Health Assessment: Initial	T1001	TL	-	18	(14)	4	32	7
4b	IFSP Health Assessment: Annual	T1001	TL	52			-	-	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS			-	-	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	359	(350)	9	628	16
4e	IEP Health Assessment: Annual	T1001	TM	52	82	(71)	11	82	11
4f	IEP Health Assessment: Amended	T1001	TM	TS	17	(11)	6	17	6
4g	IFSP Nursing Services	T1002	TL	-		1	1	-	0
4h	IEP Nursing Services	T1002	TM	-	127	162	289	32	72
	School Nurses - Totals							791	112
5a	IFSP LVN Services	T1003	TL	-			-	-	0
5b	IEP LVN Services	T1003	TM	-	54	(54)	-	14	0
	Licensed Vocational Nurses - Totals							14	-
6a	IFSP Trained Health Care Aide Services	T1004	TL	-			-	-	0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	3,924	5,094	9,018	981	2,255
	Trained Health Care Aides - Totals							981	2,255
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN	10	(10)	-	28	0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52	2	(2)	-	3	0
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS			-	-	0
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	58	(50)	8	160	22
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	32	17	49	48	74
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	5	(2)	3	8	5
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN	324	(324)	-	270	0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22	18	(18)	-	5	0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	1,619	(722)	897	1,349	748
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	22	95	117	6	29
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN	242	(242)	-	74	0
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22	386	(386)	-	32	0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	3,461	(2,745)	716	1,058	219
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	42	38	80	4	7
	Speech-Language Pathologists - Totals							3,042	1,102
8a	IFSP Audiological Assessment: Initial	92506	TL	-			-	-	0
8b	IFSP Audiological Assessment: Annual	92506	TL	52			-	-	0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS			-	-	0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	63	(63)	-	126	0
8e	IEP Audiological Assessment: Annual	92506	TM	52	48	(48)	-	72	0
8f	IEP Audiological Assessment: Amended	92506	TM	TS			-	-	0
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	-			-	-	0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL	22			-	-	0
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-	5	(5)	-	5	0
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22			-	-	0
8k	IFSP Hearing Check	V5011	TL	-			-	-	0
8l	IEP Hearing Check	V5011	TM	-			-	-	0
	Audiologists - Totals							203	-
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-	27	(27)	-	78	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52	6	(6)	-	12	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-	25	(25)	-	50	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	8	(8)	-	23	0
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52			-	-	0
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-			-	-	0
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP	476	(476)	-	381	0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22			-	-	0
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP			-	-	0
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22			-	-	0
	Physical Therapists - Totals							544	-

**Schedule 10.1: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 10/1/08-6/30/09**

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units <i>B</i>	Audit Adj (4, 5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-			-	-	0
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52			-	-	0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-			-	-	0
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	9	(9)	-	26	0
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52			-	-	0
10f	IEP Occupational Therapy Assessment: Amended	97004	TM	-			-	-	0
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO	1,082	(1,082)	-	1,028	0
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22			-	-	0
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO			-	-	0
10j	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22			-	-	0
Occupational Therapists - Totals								1,054	-
11a	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG			-	-	0
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52			-	-	0
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG			-	-	0
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG			-	-	0
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52			-	-	0
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG			-	-	0
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG			-	-	0
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22			-	-	0
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG			-	-	0
11j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22			-	-	0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG			-	-	0
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22			-	-	0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG			-	-	0
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22			-	-	0
Physicians/Psychiatrists - Totals								-	-
								(To Schedule 8)	
Reported Interim Medi-Cal Reimbursement (10/1/08-6/30/09) - Services Documented in an IEP or IFSP								\$	264,193
Adjustments to Interim Medi-Cal Reimbursement								Adj (4)	842,284
Audited Interim Medi-Cal Reimbursement (10/1/08-6/30/09) - Services Documented in an IEP or IFSP								\$	1,106,477
								(To Schedule 2)	

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

Schedule 11: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP
Dates of Service 7/1/08-9/30/08

Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units	Audit Adj	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP
							(6)	
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH			-	-	0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH			-	-	0
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH			-	-	0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AH, 22			-	-	0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH			-	-	0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22			-	-	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH			-	-	0
Psychologists - Totals							<u>-</u>	<u>-</u>
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ			-	-	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ			-	-	0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ			-	-	0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AJ, 22			-	-	0
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ			-	-	0
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22			-	-	0
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ			-	-	0
Social Workers - Totals							<u>-</u>	<u>-</u>
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-			-	-	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-			-	-	0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-			-	-	0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	22			-	-	0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-			-	-	0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22			-	-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-			-	-	0
Counselors - Totals							<u>-</u>	<u>-</u>
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD			-	-	0
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD			-	-	0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD			-	-	0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD			-	-	0
4e	Non-IEP/IFSP Vision Assessment	99173	TD	5	(5)	-	0	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD	23	(23)	-	6	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
School Nurses - Totals							<u>6</u>	<u>-</u>
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
Licensed Vocational Nurses - Totals							<u>-</u>	<u>-</u>
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
Trained Health Care Aides - Totals							<u>-</u>	<u>-</u>
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN			-	-	0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22			-	-	0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN			-	-	0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22	11	(11)	-	1	0
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN	3	(3)	-	1	0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN			-	-	0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN	17	(17)	-	4	0
Speech-Language Pathologists - Totals							<u>6</u>	<u>-</u>

Schedule 11: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP
Dates of Service 7/1/08-9/30/08

Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units	Audit Adj	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507	-			-	-	0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional	92507	22			-	-	0
	Audiologists - Totals						-	-
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	-	2	(2)	-	1	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-			-	-	0
	Audiologists/Audiometrists - Totals						1	-
10a	Non-IEP/IFSP Developmental Assessment	96110	GP			-	-	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP			-	-	0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22			-	-	0
	Physical Therapists - Totals						-	-
11a	Non-IEP/IFSP Developmental Assessment	96110	GO			-	-	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO			-	-	0
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	97110	GO, 22			-	-	0
	Occupational Therapists - Totals						-	-
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG			-	-	0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG			-	-	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG			-	-	0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG			-	-	0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG			-	-	0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AG, 22			-	-	0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG			-	-	0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22			-	-	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG			-	-	0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG			-	-	0
	Physicians/Psychiatrists - Totals						-	-
13a	Non-IEP/IFSP Vision Assessment	99173	-			-	-	0
	Optometrists - Totals						-	-

(To Schedule 8)

Reported Interim Medi-Cal Reimbursement (7/1/08-9/30/08) - Services Not Documented in an IEP or IFSP	\$ 447
Adjustments to Interim Medi-Cal Reimbursement	(447)
Audited Interim Medi-Cal Reimbursement (7/1/08-9/30/08) - Services Not Documented in an IEP or IFSP	\$ -
	(To Schedule 3)

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

LEA NPI Number:
1043368798

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

Schedule 11.1: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP
Dates of Service 10/1/08-6/30/09

Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units	Audit Adj	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP
							(7)	
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH			-	-	0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH			-	-	0
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH			-	-	0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AH, 22			-	-	0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH			-	-	0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22	51	(51)	-	2	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH			-	-	0
	Psychologists - Totals						<u>2</u>	<u>-</u>
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ			-	-	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ			-	-	0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ			-	-	0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AJ, 22			-	-	0
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ			-	-	0
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22			-	-	0
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ			-	-	0
	Social Workers - Totals						<u>-</u>	<u>-</u>
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-			-	-	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-			-	-	0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-			-	-	0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	22			-	-	0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-			-	-	0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22			-	-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-			-	-	0
	Counselors - Totals						<u>-</u>	<u>-</u>
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD	18	(18)	-	5	0
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD			-	-	0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD			-	-	0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD			-	-	0
4e	Non-IEP/IFSP Vision Assessment	99173	TD	27	(27)	-	2	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD	221	(221)	-	55	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
	School Nurses - Totals						<u>62</u>	<u>-</u>
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
	Licensed Vocational Nurses - Totals						<u>-</u>	<u>-</u>
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
	Trained Health Care Aides - Totals						<u>-</u>	<u>-</u>
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN			-	-	0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22			-	-	0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN			-	-	0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22			-	-	0
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN			-	-	0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN			-	-	0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN			-	-	0
	Speech-Language Pathologists - Totals						<u>-</u>	<u>-</u>

Schedule 11.1: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP
Dates of Service 10/1/08-6/30/09

Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units	Audit Adj	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP
					(7)			
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507	-			-	-	0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional	92507	22			-	-	0
	Audiologists - Totals						-	-
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	-	3	(3)	-	1	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-			-	-	0
	Audiologists/Audiometrists - Totals						1	-
10a	Non-IEP/IFSP Developmental Assessment	96110	GP			-	-	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP	1	(1)	-	1	0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22			-	-	0
	Physical Therapists - Totals						1	-
11a	Non-IEP/IFSP Developmental Assessment	96110	GO			-	-	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	1	(1)	-	1	0
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	97110	GO, 22	6	(6)	-	2	0
	Occupational Therapists - Totals						2	-
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG			-	-	0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG			-	-	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG			-	-	0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG			-	-	0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG			-	-	0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AG, 22			-	-	0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG			-	-	0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22			-	-	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG			-	-	0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG			-	-	0
	Physicians/Psychiatrists - Totals						-	-
13a	Non-IEP/IFSP Vision Assessment	99173	-			-	-	0
	Optometrists - Totals						-	-

(To Schedule 8)

Reported Interim Medi-Cal Reimbursement (10/1/08-6/30/09) - Services Not Documented in an IEP or IFSP
Adjustments to Interim Medi-Cal Reimbursement
Audited Interim Medi-Cal Reimbursement (10/1/08-6/30/09) - Services Not Documented in an IEP or IFSP

	\$	2,900
Adj (7)		(2,900)
	\$	-
		(To Schedule 3)

LEA Provider Name:
SAN MATEO COUNTY OFFICE OF EDUCATION

Fiscal Year:
JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:
1043368798

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page	Line	Col.	Sch.	Line	Col.				
DHCS 2437										
ADJUSTMENTS TO WORKSHEET A COSTS OF PROVIDING LEA SERVICES										
1	2-a	6	A	5	6	N/A	Trained Health Care Aides	\$4,417,588	(\$3,659,970)	\$757,618
	2-a	6	B	5	6	N/A	Trained Health Care Aides	1,374,506	(1,152,556)	221,950
							To adjust trained health care aides salaries and benefits to agree with the provider's documentation. 42 CFR 413.20 and 413.24 CMS Pub. 15.-1, Sections 2300 and 2304			

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page	Line	Col.	Sch.	Line	Col.				
	DHCS 2437									
<u>ADJUSTMENTS TO WORKSHEET A-3/B-3 PERCENT OF TIME PROVIDING LEA SERVICES</u>										
2	6	6	C	9	6	N/A	Trained Health Care Aides To adjust total hours required to work for employees based on the audited number of FTE and annual hours required to work per FTE. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304 CCR, Title 22 Section 51270	134,879	(114,575)	20,304

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	Page	Line	Col.	Sch.	Line	Col.				
DHCS 2437										
ADJUSTMENTS TO W/S A-4 UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES										
3	7-a	1d	B	10	1d	N/A	IEP Psychological Assessment: Initial/Triennial	25	(23)	2
	7-a	1i	B	10	1i	N/A	IEP Psychology Counseling, Individual Treatment - Initial	4	(4)	0
	7-a	1k	B	10	1k	N/A	IFSP Psychology Counseling, Group Treatment - Initial	9	(9)	0
	7-a	1m	B	10	1m	N/A	IEP Psychology Counseling, Group Treatment - Initial	0	32	32
	7-a	1n	B	10	1n	N/A	IEP Psychology Counseling, Group Treatment - Additional	0	293	293
	7-a	3i	B	10	3i	N/A	IEP Psychology Counseling, Individual Treatment - Initial	5	(5)	0
	7-a	3m	B	10	3m	N/A	IEP Psychology Counseling, Group Treatment - Initial	17	(17)	0
	7-b	4b	B	10	4b	N/A	IFSP Health Assessment: Annual	2	(2)	0
	7-b	4c	B	10	4c	N/A	IFSP Health Assessment: Amended	1	(1)	0
	7-b	4d	B	10	4d	N/A	IEP Health Assessment: Initial/Triennial	68	(68)	0
	7-b	4e	B	10	4e	N/A	IEP Health Assessment: Annual	13	(9)	4
	7-b	4f	B	10	4f	N/A	IEP Health Assessment: Amended	3	(3)	0
	7-b	4g	B	10	4g	N/A	IFSP Nursing Services	0	1	1
	7-b	4h	B	10	4h	N/A	IEP Nursing Services	10	138	148
	7-b	7d	B	10	7d	N/A	IEP Speech/Language Assessment: Initial/Triennial	24	(24)	0
	7-b	7e	B	10	7e	N/A	IEP Speech/Language Assessment: Annual	0	3	3
	7-b	7i	B	10	7i	N/A	IEP Speech Therapy, Individual Treatment - Initial	218	(218)	0
	7-b	7m	B	10	7m	N/A	IEP Speech Therapy, Group Treatment - Initial	253	(253)	0
	7-b	8d	B	10	8d	N/A	IEP Audiological Assessment: Initial/Triennial	9	(9)	0
	7-b	8e	B	10	8e	N/A	IEP Audiological Assessment: Annual	2	(2)	0
	7-b	8i	B	10	8i	N/A	IEP Audiology, Individual Treatment - Initial	13	(13)	0
	7-b	8j	B	10	8j	N/A	IEP Audiology, Individual Treatment - Additional	13	(13)	0
	7-b	9a	B	10	9a	N/A	IFSP Physical Therapy Assessment: Initial	6	(6)	0
	7-b	9b	B	10	9b	N/A	IFSP Physical Therapy Assessment: Annual	1	(1)	0
	7-b	9c	B	10	9c	N/A	IFSP Physical Therapy Assessment: Amended	7	(7)	0
	7-b	9d	B	10	9d	N/A	IEP Physical Therapy Assessment: Initial/Triennial	1	(1)	0
	7-b	9i	B	10	9i	N/A	IEP Physical Therapy Individual Treatment - Initial	65	(65)	0
	7-c	10d	B	10	10d	N/A	IEP Occupational Therapy Assessment: Initial/Triennial	3	(3)	0
	7-c	10g	B	10	10g	N/A	IFSP Occupational Therapy Individual Treatment - Initial	140	(140)	0
	7-c	N/A	F	10	N/A	N/A	Total Interim Medi-Cal Reimbursement-Services Documented in an IEP	\$41,719	\$138,431	\$180,150

- Continued on next page -

Provider Name				Fiscal Period			Provider Number / NPI		Adjustments	
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009			SS4110413 / 1043368798		7	
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page	Line	Col.	Sch.	Line	Col.				
	DHCS 2437									
<u>ADJUSTMENTS TO W/S A-4 UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES</u>										
<p>- Continued from pervious page -</p> <p style="margin-left: 40px;">To adjust reported Medi-Cal Settlement Data to agree with the following:</p> <p style="margin-left: 40px;">Fiscal Intermediary Paid Claims Summary: Report Date: November 21, 2012 Payment Period: July 1, 2008 through November 16, 2012 Service Period: July 1, 2008 through September 30, 2008</p> <p style="margin-left: 40px;">Initial Treatment Services Corrected Claim Counts Report: Report Date: October 2010 Payment Period: July 1, 2008 through October 31, 2010 Service Period: July 1, 2008 through June 30, 2009</p> <p style="margin-left: 40px;">42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541</p>										

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	Page	Line	Col.	Sch.	Line	Col.				
	DHCS 2437									
ADJUSTMENTS TO W/S A-4 UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES										
4	8-a	1a	B	10.1	1a	N/A	IFSP Psychological Assessment: Initial	0	3	3
	8-a	1d	B	10.1	1d	N/A	IEP Psychological Assessment: Initial/Triennial	246	(215)	31
	8-a	1f	B	10.1	1f	N/A	IEP Psychological Assessment: Amended	4	(4)	0
	8-a	1i	B	10.1	1i	N/A	IEP Psychology Counseling, Individual Treatment - Initial	168	(164)	4
	8-a	1j	B	10.1	1j	N/A	IEP Psychology Counseling, Individual Treatment - Additional	0	4	4
	8-a	1m	B	10.1	1m	N/A	IEP Psychology Counseling, Group Treatment - Initial	39	10	49
	8-a	1n	B	10.1	1n	N/A	IEP Psychology Counseling, Group Treatment - Additional	0	166	166
	8-a	3i	B	10.1	3i	N/A	IEP Psychology Counseling, Individual Treatment - Initial	7	(7)	0
	8-a	3m	B	10.1	3m	N/A	IEP Psychology Counseling, Group Treatment - Initial	61	(61)	0
	8-b	4a	B	10.1	4a	N/A	IFSP Health Assessment: Initial	18	(14)	4
	8-b	4d	B	10.1	4d	N/A	IEP Health Assessment: Initial/Triennial	359	(350)	9
	8-b	4e	B	10.1	4e	N/A	IEP Health Assessment: Annual	82	(71)	11
	8-b	4f	B	10.1	4f	N/A	IEP Health Assessment: Amended	17	(11)	6
	8-b	4g	B	10.1	4g	N/A	IFSP Nursing Services	0	1	1
	8-b	4h	B	10.1	4h	N/A	IEP Nursing Services	127	162	289
	8-b	5b	B	10.1	5b	N/A	IEP LVN Services	54	(54)	0
	8-b	7a	B	10.1	7a	N/A	IFSP Speech/Language Assessment: Initial	10	(10)	0
	8-b	7b	B	10.1	7b	N/A	IFSP Speech/Language Assessment: Annual	2	(2)	0
	8-b	7d	B	10.1	7d	N/A	IEP Speech/Language Assessment: Initial/Triennial	58	(50)	8
	8-b	7e	B	10.1	7e	N/A	IEP Speech/Language Assessment: Annual	32	17	49
	8-b	7f	B	10.1	7f	N/A	IEP Speech/Language Assessment: Amended	5	(2)	3
	8-b	7g	B	10.1	7g	N/A	IFSP Speech Therapy, Individual Treatment - Initial	324	(324)	0
	8-b	7h	B	10.1	7h	N/A	IFSP Speech Therapy, Individual Treatment - Additional	18	(18)	0
	8-b	7i	B	10.1	7i	N/A	IEP Speech Therapy, Individual Treatment - Initial	1,619	(722)	897
	8-b	7j	B	10.1	7j	N/A	IEP Speech Therapy, Individual Treatment - Additional	22	95	117
	8-b	7k	B	10.1	7k	N/A	IFSP Speech Therapy, Group Treatment - Initial	242	(242)	0
	8-b	7l	B	10.1	7l	N/A	IFSP Speech Therapy, Group Treatment - Additional	386	(386)	0
	8-b	7m	B	10.1	7m	N/A	IEP Speech Therapy, Group Treatment - Initial	3,461	(2,745)	716
	8-b	7n	B	10.1	7n	N/A	IEP Speech Therapy, Group Treatment - Additional	42	38	80
	8-b	8d	B	10.1	8d	N/A	IEP Audiological Assessment: Initial/Triennial	63	(63)	0
	8-b	8e	B	10.1	8e	N/A	IEP Audiological Assessment: Annual	48	(48)	0
	8-b	8i	B	10.1	8i	N/A	IEP Audiology, Individual Treatment - Initial	5	(5)	0

- Continued on next page -

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments			
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7			
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted			
Cost Report			Audit Report										
Adj. No.	Page	Line	Col.	Sch.	Line	Col.							
- Continued from previous page 8-b 9a B 10.1 9a N/A IFSP Physical Therapy Assessment: Initial 27 (27) 0 8-b 9b B 10.1 9b N/A IFSP Physical Therapy Assessment: Annual 6 (6) 0 8-b 9c B 10.1 9c N/A IFSP Physical Therapy Assessment: Amended 25 (25) 0 8-b 9d B 10.1 9d N/A IEP Physical Therapy Assessment: Initial/Triennial 8 (8) 0 8-b 9g B 10.1 9g N/A IFSP Physical Therapy Individual Treatment - Initial 476 (476) 0 8-c 10d B 10.1 10d N/A IEP Occupational Therapy Assessment: Initial/Triennial 9 (9) 0 8-c 10g B 10.1 10g N/A IFSP Occupational Therapy Individual Treatment - Initial 1,082 (1,082) 0 8-c N/A F 10.1 N/A N/A Total Interim Medi-Cal Reimbursement-Services Documented in an IEP or IFSP \$264,193 \$842,284 \$1,106,477 To adjust reported Medi-Cal Settlement Data to agree with the following: Fiscal Intermediary Paid Claims Summary: Report Date: November 21, 2012 Payment Period: October 1, 2008 through November 16, 2012 Service Period: October 1, 2008 through June 30, 2009 Initial Treatment Services Corrected Claim Counts Report: Report Date: October 2010 Payment Period: July 1, 2008 through October 31, 2010 Service Period: July 1, 2008 through June 30, 2009 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541													

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Cost Report			Audit Report						
	Page	Line	Col.	Sch.	Line	Col.				
	DHCS 2437									
ADJUSTMENTS TO W/S A-4 UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES										
5	7-b	6b	B	10	6b	N/A	IEP Trained Health Care Aide Services	3,643	1,046	4,689
	8-b	6b	B	10.1	6b	N/A	IEP Trained Health Care Aide Services	3,924	5,094	9,018
							To adjust trained health care aides units to the audited amount. 42 CFR 413.20, 413.24, and 431.107 CMS Pub. 15-1, Sections 51476 and 51535.5(f)(A) W&I Code 14124(b)			

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page	Line	Col.	Sch.	Line	Col.				
ADJUSTMENTS TO W/S B-4 UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES										
6	9-a	4e	B	11	4e	N/A	Non-IEP/IFSP Vision Assessment	5	(5)	0
	9-a	4f	B	11	4f	N/A	Non-IEP/IFSP Health Education/Anticipatory Guidance	23	(23)	0
	9-a	7d	B	11	7d	N/A	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	11	(11)	0
	9-a	7e	B	11	7e	N/A	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	3	(3)	0
	9-a	7g	B	11	7g	N/A	Non-IEP/IFSP Developmental Assessment	17	(17)	0
	9-b	9a	B	11	9a	N/A	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	2	(2)	0
	9-b	N/A	F	11	N/A	N/A	Total Interim Medi-Cal Reimbursement-Services Not Documented in an IEP	\$447	(\$447)	\$0
							To adjust reported Medi-Cal Settlement Data to agree with the following:			
							Fiscal Intermediary Paid Claims Summary:			
							Report Date: November 21, 2012			
							Payment Period: July 1, 2008 through November 16, 2012			
							Service Period: July 1, 2008 through September 30, 2008			
							Initial Treatment Services Corrected Claim Counts Report:			
							Report Date: October 2010			
							Payment Period: July 1, 2008 through October 31, 2010			
							Service Period: July 1, 2008 through June 30, 2009			
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139			
							CMS Pub. 15-1, Sections 2304, 2404 and 2408			
							CCR, Title 22, Section 51541			
							CMS Pub. 15-1, Sections 2304, 2404 and 2408			
							CCR, Title 22, Section 51541			

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SAN MATEO COUNTY OFFICE OF EDUCATION				JULY 1, 2008 THROUGH JUNE 30, 2009				SS4110413 / 1043368798		7
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
Cost Report			Audit Report							
Adj. No.	Page	Line	Col.	Sch.	Line	Col.				
<p align="center">ADJUSTMENTS TO W/S B-4 UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES</p>										
7	10-a	1f	B	11.1	1f	N/A	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	51	(51)	0
	10-a	4a	B	11.1	4a	N/A	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	18	(18)	0
	10-a	4e	B	11.1	4e	N/A	Non-IEP/IFSP Vision Assessment	27	(27)	0
	10-a	4f	B	11.1	4f	N/A	Non-IEP/IFSP Health Education/Anticipatory Guidance	221	(221)	0
	10-b	9a	B	11.1	9a	N/A	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	3	(3)	0
	10-b	10b	B	11.1	10b	N/A	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	1	(1)	0
	10-b	11b	B	11.1	11b	N/A	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	1	(1)	0
	10-b	11c	B	11.1	11c	N/A	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	6	(6)	0
	10-b	N/A	F	11.1	N/A	N/A	Total Interim Medi-Cal Reimbursement-Services Not Documented in an IEP or IFSP	\$2,900	(\$2,900)	\$0
							To adjust reported Medi-Cal Settlement Data to agree with the following:			
							Fiscal Intermediary Paid Claims Summary:			
							Report Date: November 21, 2012			
							Payment Period: October 1, 2008 through November 16, 2012			
							Service Period: October 1, 2008 through June 30, 2009			
							Initial Treatment Services Corrected Claim Counts Report:			
							Report Date: October 2010			
							Payment Period: July 1, 2008 through October 31, 2010			
							Service Period: July 1, 2008 through June 30, 2009			
							42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139			
							CMS Pub. 15-1, Sections 2304, 2404 and 2408			
							CCR, Title 22, Section 51541			