

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

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
YUBA CITY, CALIFORNIA
PROVIDER NUMBER: SS5110512
NATIONAL PROVIDER IDENTIFIER (NPI): 1871778050**

**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
Auditor: Olga L Barajas**



TOBY DOUGLAS
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

February 20, 2014

Gail Atwood
Director of Internal Business Services
Sutter County Superintendent of Schools
970 Klamath Lane
Yuba City, CA 95993

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS
PROVIDER NUMBER SS5110512
NATIONAL PROVIDER IDENTIFIER 1871778050
FISCAL PERIOD ENDED JUNE 30, 2009

We have reviewed the Local Educational Agency's (LEA) 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 was limited to a review of the CRCS and the State's fiscal intermediary's paid claims data.

In our opinion, the audited settlement for the fiscal period due the Provider in the amount of \$33,521, 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

The audited 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.

Gail Atwood
Page 2
February 20, 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, MS 0017
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:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

Reported Total Net Overpayment/(Underpayment) for All LEA Services	\$ (38,423)
--	-------------

1 Audited Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (7/1/08-9/30/08)	\$ 47,642
2 Audited Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (10/1/08-6/30/09)	\$ 350,631
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	\$ 398,273

5 Audited Interim Payment for Services Documented in an IEP or IFSP (7/1/08-9/30/08)	\$ 43,411
6 Audited Interim Payment for Services Documented in an IEP or IFSP (10/1/08-6/30/09)	\$ 321,341
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	\$ 364,752

9 Recovery of LEA payments for Unknown Modifiers (Adj)	
10 Other payment recovery adjustments (Adj)	
11 Audited Amount Due Provider (State)	\$ 33,521

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

LEA Provider Name:
 SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
 1871778050

(Object Code) 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	1,645,477	0.79%	13,019	1,604,365	0.79%	12,694	0	12,694
2. Social Workers	-	0	-	-	0	-	0	-
3. Counselors	1,857,304	0.24%	4,487	1,833,662	0.24%	4,430	0	4,430
4. School Nurses	768,210	0.39%	3,003	730,842	0.39%	2,857	0	2,857
5. Licensed Vocational Nurses	116,874	2.27%	2,656	112,738	2.27%	2,562	0	2,562
6. Trained Health Care Aides	340,591	6.97%	23,753	336,910	6.97%	23,497	0	23,497
7. Speech-Language Pathologists	1,182,138	3.51%	41,473	1,149,497	3.51%	40,328	0	40,328
8. Audiologists	-	0	-	-	0	-	0	-
9. Physical Therapists	111,969	0.86%	960	105,548	0.86%	905	0	905
10. Occupational Therapists	168,208	0	-	158,381	0	-	0	-
11. Physicians/Psychiatrists	-	0	-	-	0	-	0	-
			Reported				Audited	
a. Service Costs (Sum, F1 - F11)			\$ 89,352					\$ 87,272
b. Service costs excluded from indirect cost rate application			\$ -					\$ 6,750
c. Service costs included in indirect cost rate application (a-b)			\$ 89,352					\$ 80,522
d. Indirect Cost Rate (Schedule 7)			9.95%					9.95%
e. Indirect Costs (c * d)			\$ 8,890					\$ 8,012
f. Total Service Costs (a + c)			\$ 98,242					\$ 95,284
g. Federal Medical Assistance Percentage (FMAP)			50.00%					50.00%
h. Medi-Cal Maximum Reimbursable (f * g)			\$ 49,121					\$ 47,642
i. Interim Payment for services documented in an IEP (Schedule 10)			\$ 43,411					\$ 43,411
j. Overpayment/(Underpayment) (i - h)			\$ (5,710)					\$ (4,231)

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

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

<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	1,645,477	5.77%	95,016	1,604,365	5.76%	92,354	0	92,354
2. Social Workers	-	0	-	-	0	-	0	-
3. Counselors	1,857,304	0	-	1,833,662	0.79%	14,400	0	14,400
4. School Nurses	768,210	3.60%	27,645	730,842	3.60%	26,300	0	26,300
5. Licensed Vocational Nurses	116,874	11.92%	13,936	112,738	11.92%	13,443	0	13,443
6. Trained Health Care Aides	340,591	39.37%	134,098	336,910	39.37%	132,649	0	132,649
7. Speech-Language Pathologists	1,182,138	20.95%	247,661	1,149,497	20.71%	238,021	0	238,021
8. Audiologists	-	0	-	-	0	-	0	-
9. Physical Therapists	111,969	1.90%	2,127	105,548	1.90%	2,005	0	2,005
10. Occupational Therapists	168,208	1.40%	2,352	158,381	1.40%	2,214	0	2,214
11. Physicians/Psychiatrists	-	0	-	-	0	-	0	-
			Reported					Audited
a. Service Costs (Sum, F1 - F11)			\$ 522,834					\$ 521,385
b. Service costs excluded from indirect cost rate application			\$ -					\$ 39,838
c. Service costs included in indirect cost rate application (a-b)			\$ 522,834					\$ 481,547
d. Indirect Cost Rate (Schedule 7)			9.95%					9.95%
e. Indirect Costs (c * d)			\$ 52,022					\$ 47,914
f. Total Service Costs (a + c)			\$ 574,856					\$ 569,299
g. Federal Medical Assistance Percentage (FMAP)			61.59%					61.59%
h. Medi-Cal Maximum Reimbursable (f * g)			\$ 354,054					\$ 350,631
i. Interim Payment for services documented in an IEP (Schedule 10.1)			\$ 321,341					\$ 321,341
j. Overpayment/(Underpayment) (i - h)			\$ (32,713)					\$ (29,290)

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

LEA Provider Name:
 SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
 1871778050

<i>(Object Code)</i>	Reported Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP	Audited Total Personnel Costs	Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Calculated Cost of Providing LEA Services Not Documented in an IEP or IFSP	Excess of calculated LEA costs over audited personnel expenditures	Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP
<u>Practitioner Type</u>	<u>A</u>	<u>B</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	1,645,477	0	1,604,365	0	-	0	-
2. Social Workers	-	0	-	0	-	0	-
3. Counselors	1,857,304	0	1,833,662	0	-	0	-
4. School Nurses	768,210	0	730,842	0	-	0	-
5. Licensed Vocational Nurses	116,874	0	112,738	0	-	0	-
6. Trained Health Care Aides	340,591	0	336,910	0	-	0	-
7. Speech-Language Pathologists	1,182,138	0	1,149,497	0	-	0	-
8. Audiologists	-	0	-	0	-	0	-
9. Physical Therapists	111,969	0	105,548	0	-	0	-
10. Occupational Therapists	168,208	0	158,381	0	-	0	-
11. Physicians/Psychiatrists	-	0	-	0	-	0	-
12. Optometrists	-	0	-	0	-	0	-
13. Audiometrists	-	0	-	0	-	0	-

a. Service Costs (Sum, F1 - F11)	\$ -	Audited	\$ -
b. Service costs excluded from indirect cost rate application	\$ -		\$ -
c. Service costs included in indirect cost rate application (a-b)	\$ -		\$ -
d. Indirect Cost Rate (Schedule 7)	9.95%		9.95%
e. Indirect Costs (c * d)	\$ -		\$ -
f. Total Service Costs (a + c)	\$ -		\$ -
g. Federal Medical Assistance Percentage (FMAP)	50.00%		50.00%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ -		\$ -
i. Interim Payment for services not documented in an IEP (schedule 11)	\$ -		\$ -
j. Overpayment/(Underpayment) (i - h)	\$ -		\$ -

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

LEA Provider Name:
 SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
 1871778050

(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	1,645,477	0	-	1,604,365	0	-	0	-
2. Social Workers	-	0	-	-	0	-	0	-
3. Counselors	1,857,304	0	-	1,833,662	0	-	0	-
4. School Nurses	768,210	0	-	730,842	0	-	0	-
5. Licensed Vocational Nurses	116,874	0	-	112,738	0	-	0	-
6. Trained Health Care Aides	340,591	0	-	336,910	0	-	0	-
7. Speech-Language Pathologists	1,182,138	0	-	1,149,497	0	-	0	-
8. Audiologists	-	0	-	-	0	-	0	-
9. Physical Therapists	111,969	0	-	105,548	0	-	0	-
10. Occupational Therapists	168,208	0	-	158,381	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					Audited
b. Service costs excluded from indirect cost rate application			\$ -					\$ -
c. Service costs included in indirect cost rate application (a-b)			\$ -					\$ -
d. Indirect Cost Rate (Schedule 7)			9.95%					9.95%
e. Indirect Costs (c * d)			\$ -					\$ -
f. Total Service Costs (a + c)			\$ -					\$ -
g. Federal Medical Assistance Percentage (FMAP)			61.59%					61.59%
h. Medi-Cal Maximum Reimbursable (f * g)			\$ -					\$ -
i. Interim Payment for services not documented in an IEP (schedule 11.1)			\$ -					\$ -
j. Overpayment/(Underpayment) (i - h)			\$ -					\$ -

Schedule 4 - Summary of Audited Personnel Costs

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

<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	1,246,977	357,388	-	1,604,365
2. Social Workers	-	-	-	-
3. Counselors	1,374,098	459,564	-	1,833,662
4. School Nurses	558,131	169,118	3,593	730,842
5. Licensed Vocational Nurses	75,384	37,354	-	112,738
6. Trained Health Care Aides	273,371	63,539	-	336,910
7. Speech-Language Pathologists	673,431	233,670	242,396	1,149,497
8. Audiologists	-	-	-	-
9. Physical Therapists	82,127	23,421	-	105,548
10. Occupational Therapists	113,503	44,878	-	158,381
11. Physicians/Psychiatrists	-	-	-	-
12. Optometrists	-	-	-	-
13. Audiometrists	-	-	-	-
				(Schedule 2,3)

Schedule 5 - Salary Expenditures

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

<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	()		B	()	
<u>Practitioner Type</u>						
1. Psychologists	1,246,977		1,246,977	357,388		357,388
2. Social Workers			-			-
3. Counselors	1,374,098		1,374,098	459,564		459,564
4. School Nurses	558,131		558,131	169,118		169,118
5. Licensed Vocational Nurses	75,384		75,384	37,354		37,354
6. Trained Health Care Aides	273,371		273,371	63,539		63,539
7. Speech-Language Pathologists	673,431		673,431	233,670		233,670
8. Audiologists			-			-
9. Physical Therapists	82,127		82,127	23,421		23,421
10. Occupational Therapists	113,503		113,503	44,878		44,878
11. Physicians/Psychiatrists			-			-
12. Optometrists			-			-
13. Audiometrists			-			-
			(To Schedule 4)			(To Schedule 4)

Schedule 6 - Other Costs

LEA Provider Name:

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

Fiscal Year:

JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:

1871778050

Reported 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 H = Sum of A-G
	A	B	C	D	E	F	G	
1. Psychologists	24,873	4,548	11,411				280	41,112
2. Social Workers								-
3. Counselors	12,461		5,230				5,951	23,642
4. School Nurses	21,345	5,775	7,425	1,075	3,593		1,748	40,961
5. Licensed Vocational Nurses	1,721	861	1,355				199	4,136
6. Trained Health Care Aides	1,527	764	1,213				177	3,681
7. Speech-Language Pathologists	19,265	7,463	4,457		243,836		16	275,037
8. Audiologists								-
9. Physical Therapists	1,979	2,602	1,701				139	6,421
10. Occupational Therapists	4,564		4,961				302	9,827
11. Physicians/Psychiatrists								-
12. Optometrists								-
13. Audiometrists								-

Audited 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 H = Sum of A-G
	A	B	C	D	E	F	G	
1. Psychologists	-	-	-	-	-	-	-	-
2. Social Workers	-	-	-	-	-	-	-	-
3. Counselors	-	-	-	-	-	-	-	-
4. School Nurses	-	-	-	-	3,593	-	-	3,593
5. Licensed Vocational Nurses	-	-	-	-	-	-	-	-
6. Trained Health Care Aides	-	-	-	-	-	-	-	-
7. Speech-Language Pathologists	-	-	-	-	50,000	192,396	-	242,396
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:

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

Fiscal Year:

JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:

1871778050

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 Adj.
	A	B	C	D	E	F	G	
	Audit ADJ (2)	Audit ADJ (3)	Audit ADJ (4)	Audit ADJ (6)	Audit ADJ (1, 7)	Audit ADJ (1)	Audit ADJ (5)	
1. Psychologists	(24,873)	(4,548)	(11,411)				(280)	(41,112)
2. Social Workers								-
3. Counselors	(12,461)		(5,230)				(5,951)	(23,642)
4. School Nurses	(21,345)	(5,775)	(7,425)	(1,075)			(1,748)	(37,368)
5. Licensed Vocational Nurses	(1,721)	(861)	(1,355)				(199)	(4,136)
6. Trained Health Care Aides	(1,527)	(764)	(1,213)				(177)	(3,681)
7. Speech-Language Pathologists	(19,265)	(7,463)	(4,457)		(193,836)	192,396	(16)	(32,641)
8. Audiologists								-
9. Physical Therapists	(1,979)	(2,602)	(1,701)				(139)	(6,421)
10. Occupational Therapists	(4,564)		(4,961)				(302)	(9,827)
11. Physicians/Psychiatrists								-
12. Optometrists								-
13. Audiometrists								-

(To Schedule 6)

Reported Indirect Cost Rate 9.95%
 Audit Adj ()
Audited Indirect Cost Rate 9.95%
 (To Schedule 2,3)

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

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

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	25,531	-	25,531	202	0.79%	1,470	5.76%
2. Social Workers	-	-	-	-	0	-	0
3. Counselors	29,695	-	29,695	72	0.24%	233	0.79%
4. School Nurses	11,459	115	11,574	45	0.39%	417	3.60%
5. Licensed Vocational Nurses	14,477	-	14,477	329	2.27%	1,726	11.92%
6. Trained Health Care Aides	2,477	-	2,477	173	6.97%	975	39.37%
7. Speech-Language Pathologists	14,375	2,709	17,084	599	3.51%	3,538	20.71%
8. Audiologists	-	-	-	-	0	10	0
9. Physical Therapists	1,474	-	1,474	13	0.86%	28	1.90%
10. Occupational Therapists	3,296	-	3,296	-	0	46	1.40%
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:

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

Fiscal Year:

JULY 1, 2008 THROUGH JUNE 30, 2009

LEA NPI Number:

1871778050

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	25,531	-	25,531	-	0	-	0
2. Social Workers	-	-	-	-	0	-	0
3. Counselors	29,695	-	29,695	-	0	-	0
4. School Nurses	11,459	115	11,574	-	0	-	0
5. Licensed Vocational Nurses	14,477	-	14,477	-	0	-	0
6. Trained Health Care Aides	2,477	-	2,477	-	0	-	0
7. Speech-Language Pathologists	14,375	2,709	17,084	-	0	-	0
8. Audiologists	-	-	-	-	0	-	0
9. Physical Therapists	1,474	-	1,474	-	0	-	0
10. Occupational Therapists	3,296	-	3,296	-	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:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

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	0	0	0	0	0	0	0	
1. Psychologists	25,531								25,531
2. Social Workers									-
3. Counselors	29,695								29,695
4. School Nurses	11,459								11,459
5. Licensed Vocational Nurses	14,477								14,477
6. Trained Health Care Aides	2,477								2,477
7. Speech-Language Pathologists	14,375								14,375
8. Audiologists									-
9. Physical Therapists	1,474								1,474
10. Occupational Therapists	3,296								3,296
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	115								115
5. Licensed Vocational Nurses									-
6. Trained Health Care Aides									-
7. Speech-Language Pathologists	2,709								2,709
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 ()	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	-	30		30	180	180
1e	IEP Psychological Assessment: Annual	96101	TM	52	7		7	14	14
1f	IEP Psychological Assessment: Amended	96101	TM	TS	4		4	8	8
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			-	-	0
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22			-	-	0
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			-	-	0
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22			-	-	0
Psychologists - Totals								<u>202</u>	<u>202</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	-	74		74	68	68
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22	1		1	0	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	-	18		18	4	4
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22			-	-	0
Counselors - Totals								<u>72</u>	<u>72</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 ()	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	-			-	-	0
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	-	19		19	33	33
4e	IEP Health Assessment: Annual	T1001	TM	52	7		7	7	7
4f	IEP Health Assessment: Amended	T1001	TM	TS	5		5	5	5
4g	IFSP Nursing Services	T1002	TL	-			-	-	0
4h	IEP Nursing Services	T1002	TM	-			-	-	0
School Nurses - Totals								<u>45</u>	<u>45</u>
5a	IFSP LVN Services	T1003	TL	-			-	-	0
5b	IEP LVN Services	T1003	TM	-	1,316		1,316	329	329
Licensed Vocational Nurses - Totals								<u>329</u>	<u>329</u>
6a	IFSP Trained Health Care Aide Services	T1004	TL	-			-	-	0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	691		691	173	173
Trained Health Care Aides - Totals								<u>173</u>	<u>173</u>
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	21		21	58	58
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	5		5	8	8
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS			-	-	0
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN	125		125	104	104
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22	4		4	1	1
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN			-	-	0
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22			-	-	0
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN	1,394		1,394	426	426
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22	36		36	3	3
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN			-	-	0
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22			-	-	0
Speech-Language Pathologists - Totals								<u>599</u>	<u>599</u>
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	-			-	-	0
8e	IEP Audiological Assessment: Annual	92506	TM	52			-	-	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	-			-	-	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								<u>-</u>	<u>-</u>
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-			-	-	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52			-	-	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-			-	-	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	3		3	9	9
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52	2		2	4	4
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			-	-	0
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22			-	-	0
Physical Therapists - Totals								<u>13</u>	<u>13</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 ()	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	-			-	-	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			-	-	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									
								-	-
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									
								-	-
Reported Interim Medi-Cal Reimbursement (7/1/08-9/30/08) - Services Documented in an IEP or IFSP									
								\$	43,411
Adjustments to Interim Medi-Cal Reimbursement									
Adj ()								\$	43,411
Audited Interim Medi-Cal Reimbursement (7/1/08-9/30/08) - Services Documented in an IEP or IFSP									
								\$	43,411
(To Schedule 2)									
(To Schedule 8)									

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

**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 (8)	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	-	222		222	1,332	1,332
1e	IEP Psychological Assessment: Annual	96101	TM	52	47		47	94	94
1f	IEP Psychological Assessment: Amended	96101	TM	TS	20		20	40	40
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	9	(5)	4	8	4
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22			-	-	0
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			-	-	0
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22			-	-	0
Psychologists - Totals								<u>1,474</u>	<u>1,470</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	245	(245)	-	225	0
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	2	(2)	-	1	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	40	(40)	-	8	0
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22			-	-	0
Social Workers - Totals								<u>233</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	-		245	245	-	225
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22		2	2	-	1
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	-		40	40	-	8
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22			-	-	0
Counselors - Totals								<u>-</u>	<u>233</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 (8)	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	-			-	-	0
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	-	185		185	324	324
4e	IEP Health Assessment: Annual	T1001	TM	52	50		50	50	50
4f	IEP Health Assessment: Amended	T1001	TM	TS			-	-	0
4g	IFSP Nursing Services	T1002	TL	-			-	-	0
4h	IEP Nursing Services	T1002	TM	-	171		171	43	43
School Nurses - Totals								417	417
5a	IFSP LVN Services	T1003	TL	-			-	-	0
5b	IEP LVN Services	T1003	TM	-	6,905		6,905	1,726	1,726
Licensed Vocational Nurses - Totals								1,726	1,726
6a	IFSP Trained Health Care Aide Services	T1004	TL	-			-	-	0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	3,901		3,901	975	975
Trained Health Care Aides - Totals								975	975
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	79		79	217	217
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	25		25	38	38
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	5		5	8	8
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	866	(21)	845	722	704
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	22		22	6	6
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN			-	-	0
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22			-	-	0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	8,434	(79)	8,355	2,577	2,553
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	152		152	13	13
Speech-Language Pathologists - Totals								3,579	3,538
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	-	5		5	10	10
8e	IEP Audiological Assessment: Annual	92506	TM	52			-	-	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	-			-	-	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								10	10
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-			-	-	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52			-	-	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-			-	-	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-			-	-	0
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52	9		9	18	18
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-	5		5	10	10
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			-	-	0
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22			-	-	0
Physical Therapists - Totals								28	28

**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 (8)	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	-	16		16	46	46
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			-	-	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								46	46
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								\$	321,341
Adjustments to Interim Medi-Cal Reimbursement								Adj ()	
Audited Interim Medi-Cal Reimbursement (10/1/08-6/30/09) - Services Documented in an IEP or IFSP								\$	321,341
								(To Schedule 2)	

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

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	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
				Total Units				
				()				
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					-	-	-
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					-	-	-
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					-	-	-
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			-	-	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD			-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
	School Nurses - Totals					-	-	-
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
	Licensed Vocational Nurses - Totals					-	-	-
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
	Trained Health Care Aides - Totals					-	-	-
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					-	-	-

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	-			-	-	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-			-	-	0
Audiologists/Audiometrists - Totals							-	-
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
Adjustments to Interim Medi-Cal Reimbursement
Audited Interim Medi-Cal Reimbursement (7/1/08-9/30/08) - Services Not Documented in an IEP or IFSP

Adj ()

\$ -
(To Schedule 3)

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

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	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
				Total Units				
				()				
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						-	-
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						-	-
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						-	-
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			-	-	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD			-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
	School Nurses - Totals						-	-
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
	Licensed Vocational Nurses - Totals						-	-
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
	Trained Health Care Aides - Totals						-	-
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						-	-

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
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	-			-	-	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-			-	-	0
	Audiologists/Audiometrists - Totals						-	-
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 (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

Adj () \$ -
(To Schedule 3)

LEA Provider Name:
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS

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

LEA NPI Number:
1871778050

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments	
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS				JULY 1, 2008 THROUGH JUNE 30, 2009				SS5110512 / 1871778050		8	
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							<p align="center"><u>RECLASSIFICATIONS OF REPORTED COSTS</u></p>				
1	4-a	7	E	7	7	E		Speech-Language Pathologists	\$243,836	(\$192,396)	\$51,440 *
	4-a	7	F	7	7	F		Speech-Language Pathologists To reclassify Speech-Language Pathologists to object code 5800 for proper indirect cost finding. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	0	192,396	192,396

*Balance carried forward from prior/to subsequent adjustments

Provider Name							Fiscal Period		Provider Number / NPI		Adjustments
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS							JULY 1, 2008 THROUGH JUNE 30, 2009		SS5110512 / 1871778050		8
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Cost Report			Audit Report								
Adj. No.	Page	Line	Col.	Sch.	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
2	4-a	1	A	7	1	A	Psychologists	\$24,873	(\$24,873)	\$0	
	4-a	3	A	7	3	A	Counselors	12,461	(12,461)	0	
	4-a	4	A	7	4	A	School Nurses	21,345	(21,345)	0	
	4-a	5	A	7	5	A	Licensed Vocational Nurses	1,721	(1,721)	0	
	4-a	6	A	7	6	A	Trained Health Care Aides	1,527	(1,527)	0	
	4-a	7	A	7	7	A	Speech-Language Pathologists	19,265	(19,265)	0	
	4-a	9	A	7	9	A	Physical Therapists	1,979	(1,979)	0	
	4-a	10	A	7	10	A	Occupational Therapists	4,564	(4,564)	0	
							To eliminate materials, supplies and reference materials expenditures due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				
3	4-a	1	B	7	1	B	Psychologists	\$4,548	(\$4,548)	\$0	
	4-a	4	B	7	4	B	School Nurses	5,775	(5,775)	0	
	4-a	5	B	7	5	B	Licensed Vocational Nurses	861	(861)	0	
	4-a	6	B	7	6	B	Trained Health Care Aides	764	(764)	0	
	4-a	7	B	7	7	B	Speech-Language Pathologists	7,463	(7,463)	0	
	4-a	9	B	7	9	B	Physical Therapists	2,602	(2,602)	0	
							To eliminate non-capitalized equipment expenditures due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				

Provider Name							Fiscal Period	Provider Number / NPI	Adjustments		
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS							JULY 1, 2008 THROUGH JUNE 30, 2009	SS5110512 / 1871778050	8		
Report References							Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted	
Adj. No.	Cost Report			Audit Report							
	Page	Line	Col.	Sch.	Line	Col.					
<u>ADJUSTMENTS TO REPORTED COSTS</u>											
4	4-a	1	C	7	1	C	Psychologists	\$11,411	(\$11,411)	\$0	
	4-a	3	C	7	3	C	Counselors	5,230	(5,230)	0	
	4-a	4	C	7	4	C	School Nurses	7,425	(7,425)	0	
	4-a	5	C	7	5	C	Licensed Vocational Nurses	1,355	(1,355)	0	
	4-a	6	C	7	6	C	Trained Health Care Aides	1,213	(1,213)	0	
	4-a	7	C	7	7	C	Speech-Language Pathologists	4,457	(4,457)	0	
	4-a	9	C	7	9	C	Physical Therapists	1,701	(1,701)	0	
	4-a	10	C	7	10	C	Occupational Therapists	4,961	(4,961)	0	
							To eliminate travel conference expenditures due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				
5	4-a	1	G	7	1	G	Psychologists	\$280	(\$280)	\$0	
	4-a	3	G	7	3	G	Counselors	5,951	(5,951)	0	
	4-a	4	G	7	4	G	School Nurses	1,748	(1,748)	0	
	4-a	5	G	7	5	G	Licensed Vocational Nurses	199	(199)	0	
	4-a	6	G	7	6	G	Trained Health Care Aides	177	(177)	0	
	4-a	7	G	7	7	G	Speech-Language Pathologists	16	(16)	0	
	4-a	9	G	7	9	G	Physical Therapists	139	(139)	0	
	4-a	10	G	7	10	G	Occupational Therapists	302	(302)	0	
							To eliminate communications expenditures due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				
6	4-a	4	D	7	4	D	School Nurses	\$1,075	(\$1,075)	\$0	
							To eliminate dues and membership expenditures due to lack of documentation. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304 W&I Code 14124.2(b)				
7	4-a	7	E	7	7	E	Speech-Language Pathologists	* \$51,440	(\$1,440)	\$50,000	
							To adjust the reported expenditures to agree with the provider's detailed general ledger. 42 CFR 413.20 and 413.24 / CMS Pub. 15-1, Sections 2300 and 2304				

Provider Name				Fiscal Period				Provider Number / NPI		Adjustments
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS				JULY 1, 2008 THROUGH JUNE 30, 2009				SS5110512 / 1871778050		8
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 W/S A-4 UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES										
8	8-a	1i	B	10.1	1i	N/A	IEP Psychology Counseling, Individual Treatment - Initial	9	(5)	4
	8-a	2i	B	10.1	2i	N/A	IEP Psychology Counseling, Individual Treatment - Initial	245	(245)	0
	8-a	2j	B	10.1	2j	N/A	IEP Psychology Counseling, Individual Treatment - Additional	2	(2)	0
	8-a	2m	B	10.1	2m	N/A	IEP Psychology Counseling, Group Treatment - Initial	40	(40)	0
	8-a	3i	B	10.1	3i	N/A	IEP Psychology Counseling, Individual Treatment - Initial	0	245	245
	8-a	3j	B	10.1	3j	N/A	IEP Psychology Counseling, Individual Treatment - Additional	0	2	2
	8-a	3m	B	10.1	3m	N/A	IEP Psychology Counseling, Group Treatment - Initial	0	40	40
	8-b	7i	B	10.1	7i	N/A	IEP Speech Therapy, Individual Treatment - Initial	866	(21)	845
	8-b	7m	B	10.1	7m	N/A	IEP Speech Therapy, Group Treatment - Initial	8,434	(79)	8,355
<p>To adjust reported Medi-Cal Settlement Data to agree with the following:</p> <p>Fiscal Intermediary Paid Claims Summary Reports: Report Date: October 10, 2013 Payment Period: October 1, 2008 through October 9, 2012 Service Period: October 1, 2008 through June 30, 2009</p> <p>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>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>										