### San Diego Unified School District Finance Division

### Ongoing Audits as of March 14, 2016

Audit Type	Comments
Universal Service Administrative Company (USAC) E-Rate Program (FY 2011-2012)	Draft audit report received beginning of January 2016. There were four findings, one related to SDUSD which was not a material finding, and three related to outside vendors. ITSS Department is preparing an executive summary which will be shared with executive management. Final audit report is still pending.
CDE Nutrition Services Administrative Review – National School Lunch Program and Breakfast Program	Entrance conference held on March 7, 2016. Site field work began on February 29, 2016 and will conclude on March 18, 2016. The financial review will be the week of April 25, 2016. Auditors will review the subsidy claim submitted for the month of December 2015 and they will observe on-site meal service.
CDE Nutrition Services Administrative Review – Child and Adult Care Food Program (CACFP)	CDE auditors expected to be on-site during the month of July 2016, actual date has not been determined. Auditors will be reviewing the subsidy claim submitted for the month of April 2016.
Health and Human Services Agency – Cal-Learn	Notification received on February 10, 2016 that HHSA contract support staff will be conducting a desk audit of FY 2014-15 through present. Auditors will be reviewing the district's latest Independent Audit report, latest financial statements, and other financial information related to the program. Documentation to be provided to the auditors by March 14, 2016.

### Completed Audits as of March 14, 2016

Comments
Final audit reports for fiscal period ending June 30, 2010 and June 30, 2011 were received by the District the end of January 2016. Copies of the audit reports are attached for review.

Please note this list is for information only and makes reference to ongoing and completed audits by outside agencies.

CRCS audit



**AUDITS & INVESTIGATIONS** 

California Department of HealthCareServices

DEPARTMENT OF HEALTH CARE SERVICES HEALTH AND HUMAN SERVICES AGENCY STATE OF CALIFORNIA

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

SAN DIEGO UNIFIED SCHOOL DISTRICT
SAN DIEGO, CALIFORNIA
PROVIDER NUMBER: \$\$3768338
NATIONAL PROVIDER IDENTIFIER (NPI): 1588709869

FISCAL PERIOD ENDED JUNE 30, 2011

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

Section Chief: Alan J. Eng Audit Supervisor: Martin Alvarez

Auditor: Said Mursal



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



NOV 18 2015

Karen Cloutman Registered Credentialed School Nurse San Diego Unified School District 4350 Mt. Everest Boulevard, Wiggins B-12 San Diego, CA 92117

SAN DIEGO UNIFIED SCHOOL DISTRICT PROVIDER NUMBER SS3768338 NATIONAL PROVIDER IDENTIFIER 1588709869 FISCAL PERIOD ENDED JUNE 30, 2011

We have examined the Local Educational Agency's (LEA) Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS) for the above-referenced fiscal period. Our examination 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 \$271,142, 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.

Karen Cloutman Page 2

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

Lisa Alder, 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.

Hor; Alan J. Eng, Chief

Special Programs Section Financial Audits Branch

Certified

### Schedule 1 - Summary of Findings

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT  Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011 RPI-Rumber: 1588709869

•	R	eported	,	Audited
- Whater composition All LEA Services	\$	190,633	\$	271,142
Total Net Overpayment/(Underpayment) for All LEA Services				
			Γ.	
1 Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (7/1/10-12/31/10)	\$	873,488	\$	842,713
2 Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (1/1/11-3/31/11)	\$	664,608	\$	642,509
Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (4/1/11-6/30/11)	\$	439,316	\$	424,873
4 Medi-Cal Maximum Reimbursable for Services Not Documented in an IEP or IFSP (7/1/10-12/31/10)	\$	-	\$	-
5 Medi-Cal Maximum Reimbursable for Services Not Documented in an IEP or IFSP (1/1/11-3/31/11)	\$	-	\$	-
6 Medi-Cal Maximum Reimbursable for Services Not Documented in an IEP or IFSP (4/1/11-6/30/11)	\$		\$	-
7 Total Maximum Reimbursement for Services	\$	1,977,412	\$	1,910,095
/ Total Waximum Relinbursement for oct video				
			_	
8 Interim Payment for Services Documented in an IEP or IFSP (7/1/10-12/31/10)	\$	953,980	\$	958,754
9 Interim Payment for Services Documented in an IEP or IFSP (1/1/11-3/31/11)	\$	729,305	\$	735,512
10 Interim Payment for Services Documented in an IEP or IFSP (4/1/11-6/30/11)	\$	484,760	\$	486,972
11 Interim Payment for Services Not Documented in an IEP or IFSP (7/1/10-12/31/10)	\$	-	\$	_ !
11 Interim Payment for Services Not Documented in an IEP or IFSP (1/1/11-3/31/11) 12 Interim Payment for Services Not Documented in an IEP or IFSP (1/1/11-3/31/11)	\$	~	\$	*
12 Interim Payment for Services Not Documented in an IEP or IFSP (4/1/11-6/30/11)	\$		\$	
13 Interim Payment for Services Not obscurrence in an inc.	\$	2,168,045	[\$_	2,181,25.
14 Total Interim Payment for LEA Services				
15 Recovery of LEA payments for Unknown Modifiers  Adj. ( )				
			J 🗀	
16 Other Payment Recovery Adjustments Adj. ( )			. —	
(Chota)	\$	(190,633)	] [\$_	(271,142)
17 Amount Due Provider (State)			-	

### Schedule 2 - Summary of Sen Documented in an IEP or IFSP Dates of Service 7/1/10-12/31/10

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

Audited Cost of Providing LEA Services Documented in an IEP or IFSP	Т-Q=Н	\$ 278,519	7,290	125.236	203,610	32,014	552,594	23,656	26,831	93,086		\$ 1,343,557	Αn	\$ 1,343,567	\$ 1,064,438	2.32%		\$ 1,368,262	61.59%			\$ 958,754	
Excess of calculated LEA costs over audited personnel expenditures	Ø	S	0		0	0	0	0	0		0	ω.											
Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	O*E=F	\$ 278,519	7,290	125 236	203,610	32,014	552,594	23,656	26,831	93,086		\$ 1,343,567											
Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP	E Schodule 8)	2.08%	3.29%	0.25%	23.88%	3.31%	3.43%	2.94%	2.25%	1.53%	0												
Audited Net Total Personnel Costs	D (Sobodulo 4)	\$ 13,384,135	221,795	293,535	852,623	967,394	16,096,724	805,359	1,193,100	6,102,086		\$ 48,486,026											
Reported Cost of Providing LEA Services Documented in an IEP or IFSP	A*B≡C	\$ 301,478	7,397	742	129,107	34,726	569,371	23,787	29,504	92,686	,	\$ 1,392,408	Reported	-	\$ 279,422	732%	\$ 25,821	\$ 1,418,229		\$ 873,488		,	\$ 80,492
Percent of Time Providing LEA Services Documented in an IEP or	Φ,	2.22%	3.29%	0.25%	1.48%	3.52%	3.48%	2.91%	2.42%	1.50%	0				lication	tion (a-b)							
Reported Total Personnel Costs	4	\$ 13,595,137	225,038	297,794	8,703,667	986 195	16.341.895	818,335	1.218.603	6,190,660	i.	\$ 49,229,946			irect cost rate app	t cost rate applica			centage (FMAP)	ole (f * g)			(i - h)
W/S A	Practitioner Type	Psychologists	Social Workers	Counselors	School Nurses	Licensed Vocational Nurses	Speech I appliage Pathologists	Speed Flangage and organization	Developing	Occupational Therapists	Physicians/Psychiatrists	Total		Service Costs (Sum, F1 - F11)	Service costs excluded from indirect cost rate application	Service costs included in indirect cost rate application (a-b)	Indirect Cost Rate (Schedule 7)	-		Medi-Cal Maximum Reimbursable (f * g)	Interim Payment for services	(Schedule 10)	j Overpayment/(Underpayment) (i - h)
		-	. 2	က်	4.	ഗ്ധ	4 0	. α	ာ် ဝ	. Q	: =	<del>-</del>		છ	ۻ	ರ	ਚ ਹ	บ่ +-	တ်	·.c			

# Schedule 2 - Summary of Services Documented in an IEP or IFSP Dates of Service 1/1/11-3/31/11

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

NPI Number: 1588709869

Audited Cost of Providing LEA Services Documented in an IEP or IFSP	F-G=H	\$ 236,253 3,544 2,158 101,765	10,163 428,236 12,554 24,897 88,235	\$ 1,073,768	Audited \$ 1,073,768 \$ 233,581 \$ 840,187 2,32% \$ 1,093,261 \$ 58,77% \$ 642,509	\$ 735,512 \$ 93,002
Excess of calculated LEA costs over audited personnel expenditures	9	€Ð		6		
Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	D*E*F	\$ 236,253 3,544 2,158 -	10,163 428,236 12,554 24,897 88,235	\$ 1,073,768		
Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP	E (Schedule 8)	1.77% 1.60% 0.74% 1.19%	1.05% 2.66% 1.56% 2.09%	0		
Audited Net Total Personnel Costs	Schodule 4)	\$ 13,384,135 221,795 223,535 8,569,276	852,623 967,394 16,096,724 805,359 1,193,100 6,102,086	\$ 48,486,026		
Reported Cost of Providing LEA Services Documented in an IEP or IESP	A*B=C	\$ 254,509 3,596 2,190 104,980	165,963 11,023 439,864 12,507 27,494	\$ 1,110,527	Reported \$ 1,110,527 \$ 233,968 \$ 876,560 \$ 2.32% \$ \$ 20,336 \$ \$ 1,130,863 \$ 58,77% \$ 664,608	\$ 729,305 \$ 64,697
Percent of Time Providing LEA Services Documented in an IEP or IFSP	В	1.87% 1.60% 0.74% 1.21%	19.46% 1.12% 2.69% 1.53% 2.26%	0.45.70	lication tion (a-b)	·
Reported Total Personnel Costs	⋖	\$ 13,595,137 225,038 297,794 8,703,667	852,623 986,195 16,341,895 818,335 1,218,603	\$ 49,229,946	irect cost rate applica a cost rate applica centage (FMAP)	(1 - h)
W/S A	Practitioner Type	4,000		Occupational Therapists Physicians/Psychiatrists Total	0,0,0,221.22	documented in an IEP (Schedule 10.1) j. Overpayment/(Underpayment) (i - h)
		4 51 64 4	က်လုံ ကုံထောက်	5 <del>L</del>	က်သက် မ <sup>ှ</sup> ဖ်ငှင်လည်း	

Schedule 2 - Summary of Services Documented in an IEP or IFSP Dates of Service 4/1/11- 6/30/11

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

NPI Number: 1588709869

Audited Cost of Providing LEA Services Documented in an IEP or IFSP	\$ 118.207 4,053 1,271 1,271 102,819 127,807 9,276 9,276 9,276 23,334 62,812 \$ 733,994 \$ 174,913 \$ 733,994 \$ 733,994 \$ 748,965 \$ 559,081 \$ 559,081 \$ 486,972 \$ 62,099	
Excess of calculated LEA costs over audited personnel expenditures	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	
Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	\$ 118,207 4,053 4,053 1,271 1,271 1,271 1,271 1,271 1,277 23,334 62,812 62,812 \$ 733,994	
Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP	E (Schedule 8) 0.88% 1.83% 0.43% 1.20% 1.20% 1.4.99% 0.96% 1.72% 1.03% 1.03% 0.97% 1.03% 1.03%	
Audited Net Total Personnel Costs	Schedule 4) \$ 13,384,135 221,795 2221,795 2221,795 293,535 8,569,276 85,623 967,394 16,096,724 805,359 1,193,100 6,102,086 6,102,086 5,48,486,026	
Reported Cost of Providing LEA Services Documented in an IEP or IFSP	\$ 126,624 4,113 1,289 106,433 127,807 10,062 285,560 7,846 25,940 63,148 \$ 758,820 \$ 758,820 \$ 175,362 \$ 13,362 \$ 13,362 \$ 439,316 \$ 439,316 \$ 45,444	
Percent of Time Providing LEA Services Documented in an IEP or IFSP	0.93% 1.83% 0.43% 1.22% 1.02% 1.02% 1.02% 1.02% (a-b)	
Reported Total Personnel Costs	\$ 13,595,137 225,038 297,794 8,703,667 852,623 986,195 16,341,895 818,335 16,341,895 6,190,660 \$ 49,229,946 \$ 49,229,946 centage (FMAP) sile (f * g)	
WIS A	Practitioner Type  Psychologists Social Workers Social Workers Social Workers Counselors School Nurses Licensed Vocational Nurses Licensed Vocational Nurses Trained Health Care Aides Speech-Language Pathologists Audiologists Audiologists Physical Therapists Occupational Therapists Physicians/Psychiatrists Total  Service Costs (Sum, F1 - F11) Service costs excluded from indirect cost rate application (a-b) Indirect Cost Rate (Schedule 7) Indirect Cost Rate (Schedule 7) Indirect Costs (x * d) Total Service Costs (a + e) Federal Medical Assistance Percentage (FMAP) Medi-Cal Maximum Reimbursable (f * g) Interim Payment for services documented in an IEP (Schedule 10.2) Overpayment/(Underpayment) (i - h)	

- 2564400K80001T

க்க் செ**ப் பெ**ர் ச

Schedule 3 - Summary of Services Not Documented in an IEP or IFSP Dates of Service 7/1/10-12/31/10

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP		<i>↔</i>		to the second se	**						- Avenue	-		•	₩.	Audited	. ↔	69	€	2.32%	€	; ↔	61.59%	69	Con.	€9	67	
Excess of calculated LEA costs over audited personnel expenditures	9	8	i i	1		_	E		4	1	-	1	1	1	ω,													
Calculated Cost of Providing LEA Services Not Documented in an IEP or IESP	D*D	€9	1	2	-	1				_			-		es							4						
Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Ш	(Schedule 8)	0	0	0	0	0	0	0	0	0	0	0	0														
Audited Net Total Personnel Costs	۵	(Schedule 4) \$ 13,384,135		293,535	8,569,276	852,623	967,394	16,096,724	805,359	1,193,100	6,102,086		1		\$ 48,486,026													
Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP	A*B=C	÷.	·			í	Ŀ	ş	1	į	á	1	F			Reported		·	A 6	3000	2.32%	· ·	÷ 1	61.59%	8		69 (	2
Reported Percent of Time Providing LEA Services Not Documented in an IEP or	Ω			0	0	0	0	0	0	0	0	0							lion	(a-b)								
Reported Total Personnel Costs	∢	,	225,038	297.794	8.703.667	852,623	986,195	16,341,895	818,335	1.218,603	6,190,660	***************************************			\$ 49,229,946			:	irect cost rate applical	x cost rate application				centage (FMAP)	ole (f * g)			(u - ı)
W/S A	Bractitioner Tyne	240	Psychologists										_	. Optometrists	. Audiometrists Total	3			<ul> <li>Service costs excluded from indirect cost rate application</li> </ul>	<ul> <li>Service costs included in indirect cost rate application (a-b)</li> </ul>	d. Indirect Cost Rate (Schedule 7)	e. Indirect Costs (c * d)	<ol> <li>Total Service Costs (a + e)</li> </ol>	<ul> <li>g. Federal Medical Assistance Percentage (FMAP)</li> </ul>	h. Medi-Cal Maximum Reimbursable (f * g)	not documented in an IEP	(schedule 11)	<ol> <li>j. Overpayment/(Underpayment) (i - h)</li> </ol>
			← 0	i (	ં ૧	4. r.	າ່ ແ	۰ i	٠ ٥	o c	n ç	2 ;	17.	12	13			ญ่	Д	U	O	U		زن	_			

Schedule 3 - Summary of Servic xt Documented in an IEP or IFSP Dates of Service 1/1/11-3/31/11

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

NPI Number: 1588709869

	Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP	F-G≖H	÷	7	white the second		t	1							1		Audited	s)	\$ 2.32%
	Excess of calculated LEA costs over audited personnel expenditures	ပ		7		-	1	r	i .	1			-	-		₩.			
	Calculated Cost of Providing LEA Services Not Documented in	D*E=F	,	9	1			*	-		1		+	1	+	\$			
	Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Ш	(Schedule 8)	0	0	0	0	0	0	0		O	0	0	0				
	Audited Net Total Personnel Costs	۵	(Schedule 4)	13,384,135	293,535	8,569,276	852,623	967,394	16,096,724	805,359	1,193,100	6,102,086				\$ 48,486,026			
	Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP	A*B=C		· •							1			1	•	S		Reported	\$ 2.32% \$ 58.77% \$ 58.77%
	Percent of Time Providing LEA Services Not Documented in an IEP or	α	n l	0		0	0	0	0	0	0	0	0	0					tion (a-b)
	Reported Total Personnel Costs	<	1	\$ 13,595,137	225,038	703 667	852 623	986,195	16.341.895	818,335	1,218,603	6 190 660	1			\$ 49.229.946			irrect cost rate application at cost rate application cost rate application reentage (FMAP) ble (f * g) (i - h)
-\.	W/S.A.	1	Practitioner Type	Psychologists	Social Workers	Counselors	School Nurses	Licensed vocational raises	Sansah I sanisas Bathologists	Speech-Caliguage raniologism	Addioodless	Physical Hielaphous	Occupational Interapists	Physicians/Psychiams	Optometrists	Audiometrists	וסומו		Service Costs (Sum, F1 - F11) Service costs excluded from indirect cost rate application Service costs included in indirect cost rate application (a-b) Indirect Cost Rate (Schedule 7) Indirect Costs (c*d) Total Service Costs (a + e) Federal Medical Assistance Percentage (FMAP) Medi-Cal Maximum Reimbursable (f*g) Interim Payment for services not documented in an IEP (schedule 11.1) Overpayment/(Underpayment) (i - h)
				<del></del>	٨i	က်	4 (	റ് എ	1 ò	ه ن	o o	n (	5 5	<u>-</u>	<u>~</u>	<u>რ</u>			က်နှင့်ပေးခဲ့တွင်းမှ က

# Schedule 3 - Summary of Services Not Documented in an IEP or IFSP Dates of Service 4/1/11-6/30/11

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP	T 11 O 1	·	4	4 4	\$ Audited	\$ 2.32% \$ 56.88%	69 69
Excess of calculated LEA costs over audited personnel expenditures	9	69 1 1 1 E		£ 1 3			
Calculated Cost of Providing LEA Services Not Documented in an IEP or IESP	D	<b>↔</b>	1	5 5	, I ,		
Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	E (Schedule 8)	0 0 0 0		000	0 0		
Audited Net-Total Personnel Costs	(Schedule 4)	\$ 13,384,135 221,795 293,535 8,569,276	852,623 967,394 16,096,724	805,359 1,193,100 6,102,086	\$ 48,486,026		
Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP	A*B=C	\$	1 1		\$ Seported	\$ \$ \$ 2.32% \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	<b>ы</b>
Percent of Time Providing LEA Services Not Documented in an IEP or	8	0 0 0	0	0000		(a-b)	
Reported Total Personnel Costs	А	\$ 13,595,137 225,038 297,794 8,703,667	852,623 986,195 16,341,895	818,335 1,218,603 6,190,660		lirect cost rate application of cost rate application reentage (FMAP)	(i - h)
WIS A	Practitioner Type	Psychologists Social Workers Counselors			Physicians/Psychiatrists Optometrists Audiometrists	Service Costs (Sum, F1 - F11) Service costs excluded from indirect cost rate application Service costs included in indirect cost rate application (a-b) Indirect Cost Rate (Schedule 7) Indirect Costs (c*d) Total Service Costs (a + e) Federal Medical Assistance Percentage (FMAP) Medi-Cal Maximum Reimbursable (f*g)	nnerini raynen ya santasa not documented in an IEP (schedule 11.2) Overpayment/(Underpayment) (i - h)
		- 01 m -	4 09 09 4	8 6 6	13. 12.	ಇವರಕ್ಕ ಕಾರ	

### Schedule 4 - Summary of Audited Personnel Costs

**LEA Provider Name:** SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011 1588709869

	(Object Code)	Audited Salary Expenditures (1000-2999)	Audited Benefit Expenditures (3000-3999)	Total Audited Other Costs	Audited Federal Revenues	Net Total Personnel Costs
	Practitioner Type	Α	В	С	D	E = A+B+C-D
	110000011011011011011011011011011011011	(From Schedule 5)	(From Schedule 5)	(From Schedule 6)	(From Schedule 5)	
1.	Psychologists	\$ 10,651,494	\$ 2,734,097	\$ 456,434	\$ 457,890	\$ 13,384,135
2.	Social Workers	189,670	74,203	6,681	48,759	221,795
3.	Counselors	208,803	77,377	7,355	-	293,535
3. 4.	School Nurses	7,314,888	2,044,905	140,898	931,416	8,569,276
5.	Licensed Vocational Nurses	<u> </u>	-	852,623	-	852,623
6.	Trained Health Care Aides	715,367	343,701		91,674	967,394
7.	Speech-Language Pathologists	12,308,480	3,516,761	633,790	362,307	16,096,724
7. 8.	Audiologists	636,068	169,291	~	-	805,359
9.	Physical Therapists	778,207	298,566	258,111	141,784	1,193,100
9. 10.	Occupational Therapists	2,250,209	869,780	3,009,528	27,431	6,102,086
11.	Physicians/Psychiatrists		-	-		-
12.	Optometrists			_		
13.	Audiometrists	-	-			-
		\$ 35,053,185	\$ 10,128,682	\$ 5,365,419	\$ 2,061,260	\$ 48,486,026
						(Schedule 2,3)

## Schedule 5 - Salary and Benefit Expenditures

Fiscal Year: JULY 1, 2010 THROUGH

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

Audited Federal Revenues	\$ - 457,890 48,759 - 931,416 - 91,674 362,307 141,784 27,431 	(To Schedule 4)
Audit Adj. (2)	(7,492) (626) (14,833) (2,336) (5,923) (759) (759)	
Reported Federal Revenues C	465,382 49,385 94,010 94,010 368,230 - 145,607 - 28,190 \$ 2,097,052	
Audited Benefit Expenditures	2,734,097 74,203 77,377 2,044,905 - 343,701 3,516,761 169,291 169,291 869,780 869,780	(To Schedule 4)
Audit Adj. (1)	(218,494) (3,869) (4,260) (149,224) (251,093) (251,093) (29,326) (89,333) \$ (779,711)	
Reported Benefit Expenditures (3000-3999) B	2,952,591 78,072 81,636 21,194,129 364,838 364,838 182,267 32,73892 959,113	(1
Audited Salary Expenditures	10,651,494 189,670 208,803 7,314,888 775,367 12,308,480 636,068 778,207 2,250,209	(To Schedule 4)
Audit Adj. ( )		
Reported Salary Expenditures (1000-2999)	10,651,494 189,670 208,803 7,314,888 12,308,480 636,068 636,068 7,78,207 7,78,207 7,78,207 7,78,207 7,35,053,185	, in the same of t
W/S A.1/B.1 (Object Code) Practitioner Type	Psychologists Social Workers Counselors School Nurses Licensed Vocational Nurses Trained Health Care Aides Speech-Language Pathologists Audiologists Physical Therapists Occupational Therapists Physicians/Psychiatrists Optometrists Audiometrists Total	
	- 2 6 4 6 6 6 6 6 6 7 E 5 E	

NPI Number: 1588709869

SAN DIEGO UNIFIED SCHOOL DISTRICT

LEA Provider Name:

her Costs	
Schedule (	

JULY 1, 2010 THROUGH JUNE 30, 2011

Fiscal Year:

633,790 258,111 H = Sum of A-G 7,355 3,009,528 852,623 258,111 3,009,528 5,365,419 456,434 6,681 140,898 852,623 H = Sum of A-G 6,681 140,898 633,790 456,434 **Total Audited** Other Costs Total Reported Other Costs 963 8,693 450 Communications Communications 450 8,693 10,981 875 Expenditures Expenditures (2900)(2900)Ø Contractor Costs Contractor Costs 238,285 2,949,821 536,853 238.285 323,488 852,623 Contractor Costs 323,488 2.949,821 536,853 4,901,070 852,623 (5100)(5100)ш ů, Contractor Costs 2.280 3,050 3,050 (5800)(5800)ш uj Membership Expenditures Membership Expenditures Dues and Dues and (5300)(5300)۵ 2,222 6,526 1,852 17.865 2,612 1,852 32,907 66,357 17,865 2,612 32,907 Expenditures Travel and Conference Expenditures Conference Travel and (5200)(5200)O Ú 7.838 Non-capitalized 7,838 526 3,659 5,640 526 5.640 16,308 3,659 41,876 428 16.308 Non-capitalized 477 7,428 Expenditures 477 Expenditures Equipment Equipment (4400) (4400) ω Ω 84,156 95,640 .963 95,640 107,243 2,955 3,254 34,593 84,156 34,593 107,243 2,955 3,254 11,963 339,805 Expenditures (4200-4300) Supplies and Expenditures Supplies and Reference (4200-4300) Materials Reference Materials, Materials Materials, ⋖ Speech-Language Pathologists Speech-Language Pathologists Licensed Vocational Nurses Licensed Vocational Nurses rained Health Care Aides Trained Health Care Aides Occupational Therapists Occupational Therapists Physicians/Psychiatrists Physical Therapists Physical Therapists Practitioner Type Practitioner 1ype Social Workers School Nurses Social Workers School Nurses **Psychologists** Audiometrists Psychologists Audiologists Optometrists Counselors Audiologists Audited Reported Counselors Total

1 2 6 4 6 6 7 8 9 0 1 1 1 2 1

\$ 5,365,419 (To Schedule 4)

10,981

4,901,070

5,330

Page 6

66,357

41,876

ĿĐ

339,805

Physicians/Psychiatrists

Audiometrists

Optometrists

## Schedule 7 - Adjustments to Other Costs

¢	Total Adj.	\$ (To Schedule @	ų
NPI Number: 1588709869	Communications Expenditures (5900) G Audit Adj.	69	
	Contractor Costs (5100) F Audit Adj.		
30, 2011	Contractor Costs (5800) E Audit Adj.	φ	
Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011	Dues and Membership Expenditures (5300) D Audit Adj.	***	
Fiscal Year: JULY 1, 2010 T	Travel and Conference Expenditures (5200) C C Audit Adj.	69	
	Non-capitalized Equipment Expenditures (4400) B Audit Adj.	φ	
DISTRICT	Materials, Supplies and Reference Materials Expenditures (4200-4300) A Audit Adj.	***	2.32% 2.32% (To Schedule 2.3)
LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT	Descritioner Type	<ol> <li>Psychologists</li> <li>Social Workers</li> <li>Counselors</li> <li>School Nurses</li> <li>Licensed Vocational Nurses</li> <li>Trained Health Care Aides</li> <li>Speech-Language Pathologists</li> <li>Audiologists</li> <li>Physical Therapists</li> <li>Occupational Therapists</li> <li>Physicians/Psychiatrists</li> <li>Optometrists</li> <li>Audiometrists</li> </ol>	Reported Indirect Cost Rate Audit Adj. ( ) Audited Indirect Cost Rate

Page 7

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

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

		7. Constitution		Total Hours	Total Hours Reimbursed for	Percent of Time Providing LEA	Total Hours Reimbursed for IFA Services	Percent of Time Providing LEA Services	Total Hours Reimbursed for LEA Services	Percent of Time Providing LEA Services
		Required to Work	Worked by	Fundovees and	Documented in an	Documented in an	Documented in	Documented in	Documented in	Documented in
		(Employees)	Contractors		IEP or IFSP	IEP or IFSP	an IEP or IFSP	an IEP or IFSP	an IEP or IFSP	an IEP or IFSP
					(Dates of Service	(Dates of Service	(Dates of Service	(Dates of Service	(Dates of Service	(Dates of Service
					7/1/10-12/31/10)	7/1/10-12/31/10)	1/1//11-3/31//1)	1/1/11-3/31/11)	4/1/11-6/30/11)	4/1/11-6/30/11)
	Practitioner Type	∢	മ	C=A+B	۵	E = D/C	<b>u.</b>	G = F/C	I	I = H/C
	odf.	(Schedule 9)	(Schedule 9)	www	(Schedule 10)	- Avenue	(Schedule 10.1)		(Schedule 10.2)	
•	Psychologists	196,462	4 313	200,775	4,178	2.08%	3,544	1.77%	1,773	0.88%
٠,	Social Workers	6,120		6,120	201	3.29%	98	1.60%	112	1.83%
į «	Compelors	6.120		6,120	15	0.25%	45	0.74%	27	0.43%
; ⊲	School Nirses	136,183		136,183	1,990	1.46%	1,617	1.19%	1,634	1.20%
f 4	Licensed Vocational Nitres		23.044	23,044	5,503	23.88%	4,486	19.46%	3,454	14.99%
i c	Trained Health Care Aides	26.463		26,463	876	3.31%	278	1.05%	254	0.96%
, i	Speech and lade Pathologists	242.898	8.306	251,204	8,624	3.43%	6,683	2.66%	4,316	1.72%
÷α	Operation of the property of t	11,456			337	2.94%	179	1.56%	111	%26.0
σ	Physical Therapists	20,011	3,504	23,515	529	2.25%	491	2.09%	460	1.96%
; <del>c</del>	Occupational Therapists	58,595	43,413	102,008	1,556	1.53%	1,475	1.45%	1,050	1.03%
<u>;</u>	Descriptions (Devochiatrists			1		0	1	0	-	0
	Optomotifists	1.		-	N/A	0	A/A	0	N/A	0
į	Option of the second of the se				N/A	0	N/A	0	N/A	0
<u>:</u>		704,307	82,580	786,887	23,809	(To Schedule 2)	18,895	(To Schedule 2)	13,191	(To Schedule 2)

Page 8-A

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

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

NPI Number: 1588709869

Percent of Time Providing LEA Services Not Documented in an IEP of IFSP (Dates of Service 4/1/11-6/30/11)	1 = H/C	C									) C	0	0	0		(To Schedule 3)
Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP (Dates of Service 4/1/11-6/30/11)	I	(Schedule 11.2)	Livery Lawrence Control of the Contr	the second secon									**	_	1	,
Percent of Time Providing LEA Services Not Documented in an IEP of IFSP (Dates of Service 1/1/11-3/31/11)	G = F/C				0											(To Schedule 3)
Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP (Dates of Service 1/1/11-3/31/11)	ţ <u>ı</u> _	(Schedule 11.1)	1	4	L		-	1					1	F		A CONTRACTOR OF THE PARTY OF TH
Percent of Time Providing LEA Services Not Documented in an IEP of IFSP (Dates of Service 7/1/10-12/31/10)	E = D/C		0	0	0	0	0	0	0	0	0	0				(To Schedule 3)
Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP (Dates of Service 7/1/10-12/31/10)	Ω	(Schedule 11)	1	1	ř.	1	ŧ	1	Ł		ţ					A STATE OF THE STA
Total Hours Worked by Employees and Contractors	C=A+B		200,775	6,120	6,120	136,183	23,044	26,463	251,204	11,456	23,515	102,008			10000	/88'98/
Total Hours Worked by Contractors	α	(Schedule 9)	4 313			1	23,044		8,306		3,504	43,413	1	r		82,580
Total Hours Required to Work (Employees)	<	(P ohlboday)	196.462	6 120	6.120	136.183		26.463	2		20.011	58,595	1	la .	,	704,307
	1	Practitioner Type	Dougle design	Caption Modern	Social Vyorkers	Code Serois	1 isoprod Vocational Nurses	Trained Health Care Aides	Speech, leaning Pathologists	Andiotoniets	Dhysical Therapists	Occupational Therapists	Physicians/Psychiatrists	Optometrists	, Audiometrists	

## Schedule 9 - Adjustments to Reported Time

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

NPI Number: 1588709869

As Audited Total Hours Required to Work (Employees)	196,462 6,120 6,120	136,183 - 26,463	242,898 11,456 20,011 58,595	704,307 (To Schedule 8)	Audited Total Contractor Hours Paid	4,313 23,044 23,044 8,306 3,504 43,413 - - - (To Schedule 8)
Audit Adj. ( )					Audit Adj.	
Audit Adj. ( )					Audit Adj. ( )	
Audit Adj.					Audit Adj. ( )	
Audit Adj. ( )					Audit Adj. ( )	
Audit Adj. ( )					Audit Adj. ( )	
Audit Adj. ( )					Audit Adj. ( )	
Audit Adj. (3)	11,464	2,888	1,592	23,544	Audit Adj.	
As Reported Total Hours Required to Work (Employees) C	184,998 6,120	6.120	237,170 237,170 11,456	58,595	As Reported Total Contractor Hours Paid D	s 8.306 23.044 3.504 43.413
W/S A-3/B-3 Col C Practitioner Type	Psychologists Social Workers	·	Trained Health Care Aides Speech-Language Pathologists Audiologists Physical Therapists		W/S A-3/B-3 Col D Practitioner Type	Psychologists Social Workers Counselors School Nurses Licensed Vocational Nurses Trained Health Care Aides Speech-Language Pathologists Audiologists Physical Therapists Occupational Therapists Physicians/Psychiatrists Optometrists Audiometrists
	<del>←</del> 4	ણ <b>4</b> , ત્યું	დ F' & σ	6 7 2 8		1. 9. 6. 4. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6. 6.

Page 9

### Schedule 10: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 7/1/10-12/31/10

Row	; Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Olher Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (4)	Audiled Total Units	Reported I.Medi-Cal Hours Reimbursed for Services Documente d in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
			Ė		700000000000000000000000000000000000000				* O
1a	IFSP Psychological Assessment: Initial	96101	TL						0
1b	IFSP Psychological Assessment: Annual	96101	TL	52	7 7 7 7 7 7 7 7 7 7 7	<del></del>		-	0
10	IFSP Psychological Assessment: Amended	96101	TL	TS	660	(3)	657	3,960	3,942
1d	IEP Psychological Assessment: Initial/Triennial	96101	- TM		- 4	101	4	8	8
1e	IEP Psychological Assessment: Annual	96101	- TM	. 52	- 58	(1)	57	116	114
1f	IEP Psychological Assessment: Amended	96101	TM	TS	- (32. 3. 3 <b>3</b> )				0 4
1 g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	<u>TL_</u> *	HA.				-	0
1h	IFSP Psychology Counseling, Individual Treatment - Addition	96152	- <u>TL</u>	AH, 22	103		103	94	94
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	14		14	4	4
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	<u>TR4</u>	AH, 22	1964 (\$1.65 F)			-	0
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	- <u>TL</u>	AH		1		-	0
11	IFSP Psychology Counseling, Group Treatment - Additional	96153	T <u>L</u>	AH, 22	75	7.1 15.	75	15	15
im	IEP Psychology Counseling, Group Treatment - Initial	96153	TM_	AH	22		22	1	1
1n	IEP Psychology Counseling, Group Treatment - Additional Psychologists - Totals	96153	TM	AH, 22	<u> </u>			4,198	4,178
	( o) one region				permaský fil	Sec. 31.55		_	0
20	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ		2 - 12 - 1 - 2 - 1 - 2 - 1 - 2 - 1 - 2 - 1 - 2 - 1 - 2 - 1 - 2 - 1 - 2 - 2			0
2a 2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52		tian in the that an in-			0
20 20	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ		X 21 - 3 4	·		0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ	\$ \$\$ \$\$ \$\$ \$\$ \$\$ \$\$		. <del></del> .		0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52			. <del></del>		0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ			· <del></del> -		0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ			<del></del>	_	0
29 2h	IFSP Psychology Counseling, Individual Treatment - Addition	96152	TL	AJ, 22		<del>;</del>		148	148
21	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	161		18		
2]	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	_				0
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ	en se estata. Encontrata				0
21	IFSP Psychology Counseling, Group Treatment - Additional	96153		AJ, 22			24	49	49
2m	IEP Psychology Counseling, Group Treatment - Initial	96153		AJ	(4.30 310 5			5 0	
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	<u>MT</u>	AJ, 22	Seed and staff of the ' O	.1 197 11	<u> </u>	201	
	Social Workers - Totals	60150	71	_	532W65			_	0
3a	IFSP Psychosocial status Assessment: Initial	96150		_ <u></u>	Taylanda (	MAN TO	-		0
3b	IFSP Psychosocial status Assessment: Annual	96150			- 1-24.74.51		۲. <u>.</u>		0
3с	IFSP Psychosocial status Assessment: Amended	96151			36		. 3	6 9	
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150		52			2	0 5	
Зе	IEP Psychosocial status Assessment: Annual	96150			Present to			5 1	
3f	IEP Psychosocial status Assessment: Amended	96151 96152			F. Starkey, Ac.		<u> </u>		0
39	IFSP Psychology Counseling, Individual Treatment - Initial			22	1134 8745	克利尼拉拉	<u> </u>		.0
3h	IFSP Psychology Counseling, Individual Treatment - Addition	ons 96152					<u> </u>		0
31	IEP Psychology Counseling, Individual Treatment - Initial	96152 96153		22		Big State (1994)	<u> </u>		0
3]	IEP Psychology Counseling, Individual Treatment - Addition	nal 96152			MARKEY ST				0
3k	IFSP Psychology Counseling, Group Treatment - Initial	96150		22					0
3!	IFSP Psychology Counseling, Group Treatment - Additional	96153			(特別語)	\$\$ \$1.5 <u>0.55</u>	<u> </u>		0
3m	IEP Psychology Counseling, Group Treatment - Initial	9615		22	- 18-12 (Fig. 19)				0
3n	IEP Psychology Counseling, Group Treatment - Additional	9615	. 1171		4-1-3-1-1			1	5 15

### Schedule 10: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 7/1/10-12/31/10

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (4)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d in an IEP or IFSP	Audited Medi-Cal Hours Relmbursed for Services Documented in an IEP or IFSP
	IFSP Health Assessment: Initial	T1001	ΤŁ	-		* 1 1 2			0
4a 4b	IFSP Health Assessment: Annual	T1001	TL	52	(1.23-65.65)		<u> </u>	-	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS				-	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	427	4	431	747	754
4e	IEP Health Assessment: Annual	T1001	TM	52	475	6.	53	47	53
4!	IEP Health Assessment: Amended	T1001	TM	TS	14	1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	14_	14	14 0
4g	IFSP Nursing Services	T1002	TL_		S 3 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		4,676	1,169	1,169
4h	IEP Nursing Services	T1002	TM		4,676		4,070	1,977	1,990
	School Nurses - Totals								
5a	IFSP LVN Services	T1003	TL						0
5b	IEP LVN Services	T1003	TM		22,012		22,012	5,503	5,503
-	Licensed Vocational Nurses - Totals							5,503	5,503
	THE RESERVE OF THE CONTRACT OF	T1004	TL	-		8427346	-	_	0
6a	IFSP Trained Health Care Aide Services	T1004	TM		3,503		3,503	876	876
6b	IEP Trained Health Care Alde Services Trained Health Care Aldes - Totals	11004			<u> </u>			876	876
	Hames Health Only Mass				ve was expensively only March				
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN_	- 5/23/24			. <u> </u>	0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52	71.5000000000000000000000000000000000000	<u> </u>			0 0
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS				754	767
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	. 274	5_	279 43	65	65
7e	IEP Speech/Language Assessment: Annual	92506	- TM	GN, 52 GN, TS	_ <u>43.</u> 53		53	80	80
7f	IEP Speech/Language Assessment: Amended	92506 92507	TL	GN, 13					0
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN, 22		200454	-	•	0
7h	IFSP Speech Therapy, Individual Treatment - Additional IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	2,182	30	2,212	1,818	1,843
7i	iEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	458	6	464	115	116
7j 7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN		9050 g(50)		<u> </u>	0
7i	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22	1/20/20/20/20				0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	17,592		17,683	5,375	5,403
7n <sup>*</sup>	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	4,164	35	4,200	8,553	350 8,624
	Speech-Language Pathologists - Totals							0,000	
90	IFSP Audiological Assessment: Initial	92506	ΤL	-	es de la composition della com		-	-	0
8a 8b	IFSP Audiological Assessment: Annual	92506	TL	52	en green				0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS		<u> </u>			0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM		57		58		116
8e	IEP Audiological Assessment: Annual	92506	TM	52	_ [ 11	A	12		<u>18</u> 15
8f	IEP Audiological Assessment: Amended	92506	_ <u>TM</u>	TS			10	15	0
8g	IFSP Audiology, Individual Treatment - Initial	92507	_ <u> </u>		-				0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL		198	*			182
81	IEP Audiology, Individual Treatment - Initial	92507 92507	TM TM	22	24		24		6
8j	tEP Audiology, Individual Treatment - Additional	V5011			13343	Francisco	-		0
8k	IFSP Hearing Check IEP Hearing Check	V5011	TM		10000000				0
81	Audiologists - Totals							333	337
	-					<b>羅子(1075-1974)</b>	49		0
9a	IFSP Physical Therapy Assessment; Initial	97001	TL		_		<u>.</u> .		0
9Ъ	IFSP Physical Therapy Assessment: Annual	97001	_ <u>TL</u>	52			<u> </u>	_ <del></del>	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL TM		- 52	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	52		
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001 97001	TM	52	_				0
9e	IEP Physical Therapy Assessment: Annual	97001	TM				<u> </u>	3 6	6
91	IEP Physical Therapy Assessment: Amended IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP	COMPANY				0
9g an	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22	Common School Co.				0
9h 9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	45				<del></del>
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22		<u> </u>			529
•	Physical Therapists - Totals							524	025

### Schedule 40: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 7/1/10-12/31/10

Row	ı Service Description	Procedure Code	IFSP (TL) or IEP (TM) Mod:fier	Olher Required Modifier(s)	Reported Total Units or Encounters	4 Aud't Adj. ( 4 )	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
	÷	07003	TL	_			- +		00
10a	IFSP Occupational Therapy Assessment: Initial	97003 97003	TL TL	52	THE PRINCIPLE			-	<u> </u>
10b	IFSP Occupational Therapy Assessment: Annual	97003							0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TM		172		172	495	495
10đ	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	52	5	. 1	6_	10	12
10e	1EP Occupational Therapy Assessment: Annual	97004	TM	-	17		17_	34	. 34
10f	IEP Occupational Therapy Assessment: Amended	97110	TL	GO		<u> </u>		·	0
10g	IFSP Occupational Therapy Individual Treatment - Initial IFSP Occupational Therapy Individual Treatment - Additional		TL	GO, 22	र केन्द्रसम्बद्धारके जन्द्र				993
10h	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	- 1,017	28	1,045	966	22
101	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22	87		88	1,527	1,556
10j	Occupational Therapists - Totals							1,021	1,000
	Ossapanone, mari				PARKENON.			_	0
11a	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG	- 新設等等をよります。 - ロルスフェンオール	· · · · · ·			0
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL_	AG, 52			. <u> </u>		0
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG					0
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			0
11e	IEP Health/Nutrition Assessment: Annual	96150	MT	AG, 52	**************************************	-			0
1 1 f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG	NAMES AND ASSOCIATION		-	_	0
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG, 22					0
11h	IFSP Psychology Counseling, Individual Treatment - Addition	96152	TLTM	AG, 22 AG	5 (40 to 4 to 10		_	-	0
11ì	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG, 22	\$11.45 7.6 Med	<u> </u>	-	-	0
11]	IEP Psychology Counseling, Individual Treatment - Additional	96152	TL	AĞ			-		0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	1L TL	AG, 22			-		0
111	IFSP Psychology Counseling, Group Treatment - Additional	96153 96153	TM	AG AG					0
11m	IEP Psychology Counseling, Group Treatment - Initiat	96153	TM	AG, 22	RIVERS.		<u> </u>		
110	IEP Psychology Counseling, Group Treatment - Additional	80100	. 1411					-	
	Physicians/Psychlatrists - Totals								(To Schedule 8)

. ! 19393

\$ 958,980 4,774 \$ 958,754 (To Schedule 2)

Reported Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP Adjustments to Interim Medi-Cal Reimbursement Audited Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

NPI Number: 1588709869 Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

### Schedule 10.1: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 1/1/11-3/31/11

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Olher Required Modifier(s)	Reported Total Units or Encounters	Audil Adj. (5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or tFSP
1a	IFSP Psychological Assessment: Initial	96101	TL		Sara aa	44.14		_	0
1b	FSP Psychological Assessment: Annual	96101	TL	52	3 93 96 9			_	0
10	IFSP Psychological Assessment: Amended	96101	TL	TS	X2525540			-	0
10	IEP Psychological Assessment: Initial/Triennial	96101	TM	<del></del>	568	Terretaria e presenta	568	3,408	3,408
1e	IEP Psychological Assessment: Annual	96101	TM	52	1		1	2	2
1f	IEP Psychological Assessment: Amended	96101	TM	TS	337	MHANA.	33	66	66
 1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH.		THE CASE		_	0
ih	IFSP Psychology Counseling, Individual Treatment - Additions		TL	AH, 22		1464-1421-4	-		0
11	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	57		57	52	52
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	3	THE HOUSE	3	1	1
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	HA	1916/991999	78 1794 32	-	-	0
11	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22	24.031.027.040		-		
im	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73	7. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	73	15	15
in	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	5		5		0
•••	Psychologists - Totals					<u> </u>		3,544	3,544
	•								
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	LA.	Parametral II		-	<u> </u>	0
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52	4. 57.62 - 3.4	Teach water	-		0
2c	IFSP Psychosocial Status Assessment; Amended	96151	TL	AJ	FARST LEAST OF	SE PARCE			0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ		13000000	+		0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52	SERVICE	<u> </u>	•		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 - Additiona	96152	TL	AJ, 22				<u> </u>	0
21	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	67		67	61	61
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	9:		9	2	2
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ	0.0019-09-3	34 VALUE (447)			0
21	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22		<u> </u>			0
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ	163		163	33_	33
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	26		26	1	1_
	Social Workers - Totals							98	98
						1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
3a	IFSP Psychosocial status Assessment: Initial	96150	TL						0
35	IFSP Psychosocial status Assessment: Annual	96150	<u> </u>	52		president			0
3с	IFSP Psychosocial status Assessment: Amended	96151	TL		Residence of			-	
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM		97	17.84.65.45	97	24	24_
3е	IEP Psychosocial status Assessment: Annual	96150	TM	52	40		40	10_	
3f	IEP Psychosocial status Assessment: Amended	96151	TM		43		43	11	
<b>3</b> g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-		<u> </u>			0
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22		13850-0397 		-	
31	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM		100000000000000000000000000000000000000	<u> 19176/1915</u>		·	
3j .	IEP Psychology Counseling, Individual Treatment - Additional		TM	22		<u> 1919 (1944)</u>	-	·	
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL					. <u> </u>	0
31	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22					0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM		Pasa 4				0
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	4-18-Brail	<u>Tangaran</u>			0
	Counselors - Totals							45	45

### Schedule 10.1: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 1/1/11-3/31/11

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	, Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (5)	Audiled Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
	FSP Health Assessment: Initial	T1001	TL	-				-	0
4a 4b	IFSP Health Assessment: Annual	T1001	TL	52	BLEWS DE				0
4c	IFSP Health Assessment: Amended	T1001	TL.	TS			<u> </u>		0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	443	2	445	775	779
4e	IEP Health Assessment: Annual	T1001	TM	52	41	6	47	41	47
4f	IEP Health Assessment: Amended	T1001	TM	TS	15		15	15	15
4g	IFSP Nursing Services *	T1002	TL		140 YEAR WILL	*			777
4h	IEP Nursing Services	T1002	TM		3,105	<u> </u>	3,108	1,608	1,617
	School Nurses - Totals							1,000	1,011
_		T1003	TL	-		1000 <u>1100</u>	<u> </u>		0
5a	FSP LVN Services IEP LVN Services	T1003	TM	-	17,942	1000	17,942	4,486	4,486
5b	Licensed Vocational Nurses - Totals		,					4,486	4,486
		T4004	ŦL	_			-	-	0
6a	IFSP Trained Health Care Aide Services	T1004 T1004	TM		1,112		1,112	278	278
6b	IEP Trained Health Care Aide Services Trained Health Care Aides - Totals	11004	1141				,	278	278
	TEMPO (TEMPO								0
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN				· <del></del>	0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52	Papakari Bankari Bankari			· <del></del>	0
7c	IFSP Speech/Language Assessment: Amended	92506	TL.	GN, TS	256	3	259	704	712
7đ	IEP Speech/Language Assessment; Initial/Triennial	92506	TM	GN	230		52	62	78
7e	IEP Speech/Language Assessment: Annual	92506	<u>MT</u> MT	GN, 52 GN, TS	- 19		19	29	29
7‡	IEP Speech/Language Assessment: Amended	92506 92507	TL	GN, TS	G (34-7-13)		-	-	0
<b>7</b> g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN, 22	10 Port 10		-	-	0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TM	GN	1,630		1,644	1,358	1,370
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN, 22	120		121	30	30
7j	IEP Speech Therapy, Individual Treatment - Additional IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN	(表) 经销售额				0
7k	IFSP Speech Therapy, Group Treatment - Additional	92508	π	GN, 22	<b>报题2013年度</b> /				00
7  7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	13,948		14,070		4,299
78) 7n	IEP Speech Therapy, Group Treatment - Additional	92508	TtM	GN, 22	1,957	21	1,978		165
/11	Speech-Language Pathologists - Totals							6,607	6,683
	and the state of t	92506	TL			: : 4: - 4: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1: 1:			0
8a	IFSP Audiological Assessment: Initial	92506	TL	52	1347.54 (Sec. 18)				0
8b	IFSP Audiological Assessment: Annual IFSP Audiological Assessment: Amended	92506	TL.	TS	durageris.				0
8c	IEP Audiological Assessment: Initial/Triennial	92506	TM		-2.5° - 28		29	56	58
8d	IEP Audiological Assessment: Annual	92506	TM	52	(				11
8e 8f	IEP Audiological Assessment: Amended	92506	TM	TS	6		: 6	9	9
8g	IFSP Audiology, Individual Treatment - Initial	92507	TĹ				·		. 0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL.	22			<u> </u>		0
8i	IEP Audiology, Individual Treatment - Initial	92507	MT		107		107		98
8	IEP Audiology, Individual Treatment - Additional	92507	TM	22	12			3	0
8k	IFSP Hearing Check	V5011	<u>TL</u>				<u> </u>		- 0
81	IEP Hearing Check	V5011	TM	-	AN ELMPRISA	*	- <del></del>	175	179
	Audiologists - Totals				e gerene en e	or an ext	.e		
9a	IFSP Physical Therapy Assessment: Initial	97001	TL						0
96	IFSP Physical Therapy Assessment: Annual	97001	TL	52			<del>:</del>	_ <del></del>	- 0
90	IFSP Physical Therapy Assessment: Amended	97002	TL		60			D 173	
9đ	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM					173	- 110
9e	IEP Physical Therapy Assessment: Annual	97001	<u>TM</u>	52				2 4	
91	IEP Physical Therapy Assessment: Amended	97002	TM	- CP					0
99	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP 22					0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL.	GP, 22 GP	38			8 308	
9i	IEP Physical Therapy Individual Treatment - Initial	97110 97110		GP, 22	1 1 7 1 1 1 1			4 4	4
9j	tEP Physical Therapy Individual Treatment - Additional Physical Therapists - Totats	97130						488	491

### Schedule 10.1: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 1/1/11-3/31/11

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Olher Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d 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	-	<u> </u>		-		0
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52	3 5 5 60 (	New Williams			0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-					0
10đ	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	•	212	2	214	611	616
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52	14.8-11	<u> Partir (Historia</u>	11	22_	22
10f	IEP Occupational Therapy Assessment: Amended	97004	TM	•	21		21	42	42
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO	Park Bases	F1600000 [24]		-	. 0
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22	1.20000		-		0
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	808	13	821	768	780
10)	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22	58	1	59	15	15
•	Occupational Therapists - Totals							1,457	1,475
11a	IFSP Health/Nutrition Assessment: Initial	98150	TL	AG	\$2453 C 5456	<u> </u>		<u>-</u>	0
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52					0
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG	0.0000000000000000000000000000000000000				0
11d	BEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG					0
11e	IEP Health/Nutrition Assessment; Annual	96150	TM	AG, 52	0.75 6.76 9	13:43,143,143	-		0
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG					0
119	IFSP Psychology Counseling, Individual Treatment - Initial	96152	π	AG		Figure 1 and 1			0
11h	IFSP Psychology Counseling, Individual Treatment - Additiona	96152	TL	AG, 22		<u> 11 k vit tjytyk k</u>		·	0
111	IEP Psychology Counseling, Individual Treatment - Initial	98152	TM	AG	<u> Paragranda da k</u>	<u>pa (delaktoria</u>			0
<b>1</b> 1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22					0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG					0
111	IFSP Psychology Counseling, Group Treatment - Additional	96153	<u>TL</u>	AG, 22			<u> </u>	<del>-</del>	0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG	Hamas State of				0
∃1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22	ALSO (SLOPE)				0
	Physicians/Psychiatrists - Totals								-

Reported Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP Adjustments to Interim Medi-Cal Reimbursement Audited Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP Adj. (5) \$\frac{729,305}{6,207}\$\$
\$\frac{735,512}{(To Schedule 2)}\$\$

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

### Schedule 10.2: Units and Reimbursement of Providing LEA Services Documented in an IEP or iFSP Dates of Service 4/1/14-6/30/11

Row	". Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. 【6】	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
		00404	TL <sup>®</sup>		en e		-		0 '
18	IFSP Psychological Assessment: Initial	95101 95101	TL	52			-	-	0
1b	IFSP Psychological Assessment: Annual	96101	TL	TS	7 1 M W H			-	0_
10	IFSP Psychological Assessment: Amended	96101	TM		282	1	283	1,692	1,698
1d	#EP Psychological Assessment: Initial/Triennial	96101	TM	52	1	2.	3	2	. 6_
ie	IEP Psychological Assessment: Annual	96101	TM	TS	18.		18	36	36_
1f	IEP Psychological Assessment: Amended IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH	प्रसम्बद्धाः ।		-		0
,1g	IFSP Psychology Counseling, Individual Treatment - Addition		TL	AH, 22	1.15 Va. 17 5 1 1 1				00
1h	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	31		31	28	28
1i	IEP Psychology Counseling, Individual Treatment - Additiona		TM	AH, 22	2	•	2	1	1
1j	IFSP Psychology Counseling, Group Treatment - Initial	96153	Ti.	AH				-	0
1k	IFSP Psychology Counseling, Group Treatment - Additional	95153	TL	AH, 22					0
11	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	HA	21		21	4	4
1m	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	<b>图 图 图 10</b>		1	0_	0
1.0	Psychologists - Totals							1,763	1,773
2-	IFSP Psychosocial Status Assessment: Initial	96150	TL	tΑ					0
2a	IFSP Psychosocial Status Assessment: Annual	96150	ΤL	AJ, 52	ESPERANTE SA			<u> </u>	0
25	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ					0
2c	IEP Psychosocial Status Assessment: Initial/Triennial	96150	MT	AJ	14.16.11.11.11.11				0
2đ	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52					0
2e 2f	IEP Psychosocial Status Assessment: Amended	96151	TM	LA	her hija bila				0
	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ	andryth Vyd			- <del></del>	0
2g 2h	IFSP Psychology Counseling, Individual Treatment - Addition	96152	TL	AJ, 22				- <del></del>	. 0_
2ii	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	87	<u> </u>	87		80
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	14		14		4
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ					0
21	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL.	AJ, 22	5,812,7514.5				
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	MT	AJ	133		133		27
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	39		39		112
211	Social Workers - Totals							112	112
	IFSP Psychosocial status Assessment; Initial	96150	TL	-					0_
3a	IFSP Psychosocial status Assessment: Annual	96150	TL	52	375 49 Sec.		-		0_
3b	IFSP Psychosocial status Assessment: Amended	96151	TL		THE WARRY	<u> </u>	<u> </u>		0
3c	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM		8				2
3d 3e	IEP Psychosocial status Assessment: Annual	96150	TM	52	4		4		1
	IEP Psychosocial status Assessment: Amended	96151	TM	-	94		94	24	24
3f	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL		Provide Sept.				0
3g 3h	IFSP Psychology Counseling, Individual Treatment - Addition	96152	TL	22	10 10 NO				0
	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-					0
3i	IEP Psychology Counseling, Individual Treatment - Addition		TM	22_	Markey W	<u> </u>			0
3j 3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL		Andrews:				
31	tFSP Psychology Counseling, Group Treatment - Additional		TL	22				<u> </u>	
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM		1.100000000000000000000000000000000000				0
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	PARTICION N	<u> </u>			0
ui,	Counselors - Totals							27	27

### Schedule 10.2: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 4/1/11-6/30/11

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (6)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d 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	-	(8. S. S. VS.)			-	0
4b	IFSP Health Assessment: Annual	T1001	TL	52	<b>1988</b>		-	-	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS			-	-	0
4đ	IEP Health Assessment: Initial/Trienniat	T1001	TM	-	235		235	411	411
4e	IEP Health Assessment: Annual	T1001	TM	52	32	<u> </u>	36	32	36_
4 <i>t</i>	IEP Health Assessment: Amended	T1001	TM	TS	10		10	10_	10
4g	IFSP Nursing Services	T1002	TL	-					0
4h	IEP Nursing Services School Nurses - Totals	T1002	TM	-	4,707		4,707	1,177	1,177
5a	IFSP LVN Services	T1003	TL			. •		-	0
5 <b>b</b>	1EP LVN Services	T1003	TM	-	13,817		13,817	3,454	3,454
	Licensed Vocational Nurses - Totals							3,454	3,454
6a	IFSP Trained Health Care Aide Services	T1004	TL						0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	1,015		1,015	254	254
	Trained Health Care Aides - Totals							254	254
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN	(9723363)		_		0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52	CANCELLA AND A				
7c	IFSP Speech/Language Assessment: Amended	92506	TL.	GN, TS	Described and Care				0
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	153	. 5	158	421	435
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	22	5	27	33	41
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	12		12	18	18
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN			-		0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22	Î le se cea		-		0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	1,118	1	1,119	932	933
<b>7</b> j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	73	1	74	18	19
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN	RESERVE A	· .		-	0
71	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22	連続を要素をリネル		<del></del>	*	0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	9,034	15	9,049	2,760	2,765
7n	IEP Speech Therapy, Group Treatment - Additional Speech-Language Pathologists - Totals	92508	TM	GN, 22	1,289		1,289	4,289	107 4,316
8a	IFSP Audiological Assessment: Initial	92506	TL						0
8b	IFSP Audiological Assessment: Annual	92506	TL	52	7				0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS	(4) 5 (4) (5) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6				0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM		19	<u> </u>	19	38_	38
8e	IEP Audiological Assessment: Annual	92506	TM	52	3	1	4	5	6_
8f	IEP Audiological Assessment: Amended	92506	TM	TS	3		3	5_	5
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	······		:			. 0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL.	22					0
8í Bi	IEP Audiology, Individual Treatment - Initial IEP Audiology, Individual Treatment - Additional	92507 92507	TM.	22	68		68_	62	62
8j 8k	IFSP Hearing Check	V5011	TL.		<u> </u>		2	1_	1
81	IEP Hearing Check	V5011	TM		ECANAMESE	<del></del>	<del></del>	<del></del>	0
-	Audiologists - Totals		<del></del>	<del></del>				110	111
9a	IFSP Physical Therapy Assessment: Initial	97001	TL						0_
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52	MARKET EN	1.11	-		0
9с	IFSP Physical Therapy Assessment: Amended	97002	TL				-	-	0
9d	IEP Physical Therapy Assessment; Initial/Triennial	97001	TM	*	35		35	101	101
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52	1		1	2	2
9f	IEP Physical Therapy Assessment: Amended	97002	TM		3		3_	6	6
99	IFSP Physical Therapy Individual Treatment - Initial	97110	TL_	<u>GP</u>			-	-	0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL.	GP, 22				-	0
91	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP CD 22	438	(1)	437	350	350
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22	6		6	2	2
	Physical Therapists - Totals							461	460

### Schedule 10.2: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP Dates of Service 4/1/11-6/30/11

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Olher Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (6)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documente d in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
		97003	TL				-		0_
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	52	1.1.1.1.1.1		-		0
10b	IFSP Occupational Therapy Assessment: Annual	97004	TL		DAMES OF		-		0
100	IFSP Occupational Therapy Assessment: Amended	97003	TM		126		126	363	363
108	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	52	5		5	10_	10
10e	IEP Occupational Therapy Assessment: Annual	97004	TM	-	11-10:14-0-7 F		7	14	14
10f	IEP Occupational Therapy Assessment: Amended	97110	TL	GO	9.04.3.44				0
10g	IFSP Occupational Therapy Individual Treatment - Initial IFSP Occupational Therapy Individual Treatment - Additional		TL	GO, 22	医肾髓基础等				0
10h	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	677	10	687	643	653
10i	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22	42		42	11	11
10j	Occupational Therapists - Totals							1,041	1,050
	Occupation therapiers								
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
116	IEP Health/Nutrition Assessment: Initial/Triennial	96150	MT	AG	175-725-375-376	·			0
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52					0
11f	IEP Health/Nutrition Assessment: Amended	96151	ŤM	AG	<u> </u>		·		0
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG	43.14(2)(2)(2)				0
11h	IFSP Psychology Counseling, Individual Treatment - Addition	r <u>96152</u>	TL	AG, 22	1975, 436, 37		<b>-</b> _		- 0
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG			. <del></del>		0
1 <b>1</b> j	IEP Psychology Counseling, Individual Treatment - Addition	a 96152	TM	AG, 22			·		0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153		AG	- <u>4 3 2 4 5 5</u>			<u> </u>	
111	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22					0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	MT	AG		. ——			
110	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22					•
	Physicians/Psychiatrists - Totals								(To Schedule 8)

Reported Interim Medi-Cat Reimbursement - Services Documented in an IEP or IFSP Adjustments to Interim Medi-Cat Reimbursement Audited Interim Medi-Cat Reimbursement - Services Documented in an IEP or IFSP

Adj. (6) \$ 484,760 2,212 \$ 486,972 (To Schedule 2)

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

### Schedule 11: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP Dates of Service 7/1/10-12/31/10

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-Cat Hours Reimbursed for Services Not Documented in an IEP or IFSP
		96150	AH		TARAGA		_	0
1a	Non-IEP/IFSP Psychosocial Status Assessment	96151	AH					0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96152	AH	1.00 E 4.00 E	Total Control			0
1C	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial		AH, 22	5.000	1 (1) (1) (1) (1) (1)			0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96153	AH		144,7014/03/03		-	0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional		AH, 22		114.00			0
11		99401	AH	33 400 47 6W	1 1 1 1 1 1	-	•	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guldance Psychologists - Totals			See toolee a terror				-
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ		<u> 10040</u>			0
Żδ	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ					0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ	网络沙漠州		-		0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96152	AJ, 22	191792	<u> </u>			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		<u>Prajisti.</u>		- <del> </del>	0
29	Non-IEP/IFSP Health Education/Anticipatory Guldance Social Workers - Totals	99401	AJ		av Hallin.	•		0
		00450			i Sülässi	_		0
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	<del>-</del> -				•	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151			75 - 25			0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	22	G-12-01-1	· ——			0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional Programme - Additional Psychology Counseling - Couns	96152 96153					-	0
38	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional		22			-		0
3f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401		1.35.40			-	0
39	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	140700	19 2 1 A A A		<u> </u>	0
4¢	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	10.00				0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD	je dosada Podreda	-			0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services School Nurses - Totals	T1002	•	<u>E ARTER</u>			-	
5a	Non-IEP/IFSP LVN Services	T1003	_	1000	1974CO	-	-	0
Ja	Licensed Vocational Nurses - Totals							
6a	Non-IEP/IFSP Trained Health Care Aide Services Trained Health Care Aides - Totals	T1004	· · · · · · · · · · · · · · · · · · ·					0
. 7-	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN	12 N 18 18 18 18 18 18 18 18 18 18 18 18 18	<b>1</b> \$57.50	. •	-	0
7a 7h	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22	(2.85×154)	1 700		-	0
7b 7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN	10000000				0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22	THE STATE	(4.77)		-	0
7a 7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN					0
76	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN			<u> </u>		0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN	Passages				0
	Speech-Language Pathologists - Totals							

### Schedule 11: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP Dates of Service 7/1/10-12/31/10

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	1444	*		-	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	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -		•		0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP	90.10°E	-	-	-	0
100	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	(Carlo Darie)	·		-	0
	Physical Therapists - Totals							-
11a	Non-IEP/IFSP Developmental Assessment	96110	GO		V 11	-	-	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	755 King	J. 155	-	-	0
1 <b>1c</b>	Non-IEP/IFSP Occupational Therapy Individual Treatment - Addition	97110	GO, 22					0
	Occupational Therapists - Totals							
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG		<u> </u>			0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG				-	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG	學和學	<u> </u>		_	0
12đ	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG					0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG		<u> </u>			. 0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96152	AG, 22	ABH ME		-	-	0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG	75.7, 67.47.74				0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22	*********			<u></u>	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG					0
12j	Non-IEP/IFSP Health Education/Anticipatory Guldance Physicians/Psychiatrists - Yotals	99401	AG		<u>*************************************</u>		-	. 0
13a	Non-IEP/IFSP Vision Assessment	99173			<u> </u>			. 0
	Optometrists - Totals						_	(To Schedule 8)
	Reported Interim Medi-Cal Reimbursement - Services Not Documented Adjustments to Interim Medi-Cal Reimbursement						Adj. ( )	

Audited interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP

\$ -(To Schedule 3)

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

### Schedule 11.1: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP Dates of Service 1/1/11-3/31/11

Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units	Audit Adj	Audited Total Units	Reported Medi- Cal Hours Relmbursed for Services Not Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Not Documented in an IEP or IFSP
1a	Non-IEP/IFSP Psychosocial Status Assessment	98150	AH			-	_	0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH		345000	-	-	0
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH				-	0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96152	AH, 22		<u> </u>			0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH	73-14 (5-14 (5-16) 73-14 (5-14)		-	-	0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22					0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH	779723				. 0
	Psychologists - Totals			•				-
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ				-	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ		A SAME		-	0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ		104 P-16-16-18		·	0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	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		920 HB)		-	0
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance Social Workers - Totals	99401	AJ					0
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150						0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-		<u> </u>	_	-	0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152						0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96152	22	Section 68.	1-45			0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153		daring abar	gar Farani			0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22	SHA			-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	_		<u> </u>	-		0
v	Counselors - Totals	•					-	-
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD		<u> </u>			0
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD		<u> </u>		- <del>-</del>	0
4¢	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD	(CA+600)0000	24.6			0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	<u>TD</u>	-Selenyasa	19 Statistics 1, \$150 Statistics			0
4e	Non-IEP/IFSP Vision Assessment	99173	<u> TD</u>		10 N 1992	·	•	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	. TD			. ——-		
4g	Non-IEP/iFSP Nursing and Trained Health Care Aide Services School Nurses - Totals	T1002					-	
5a	Non-IEP/I/FSP LVN Services	T1003	·			·		0
	Licensed Vocational Nurses - Totals						-	-
6a	Non-IEP/IFSP Trained Health Care Alde Services Trained Health Care Aldes - Totals	T1004		BANK E		<u> </u>	-	0
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN		Partie de la companya	<u> </u>	_	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	452				0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22	5, 5, 6				
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN	#KSAST	HARAN S	·		0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN					c
7g	Non-IEP/IFSP Developmental Assessment	96110	GN	57 (51 (59)	<u> Victoria</u>		_	0
•	Speech-Language Pathologists - Totals							-

### Schedule 19.1: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP Dates of Service 1/1/13-3/31/13

Row	service Description	Procedure Code	Required Modifier(s)	Reported Total Units	Audit Adj	Audited Totał 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
		60507						0
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507 92507	- 22		<del></del>	<del></del>	-	0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional Audiologists - Totals	92507		<u> </u>			-	-
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	<u> </u>	TTELLY	11.		-	0
9Ь	Non-iEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-					0
	Audiologists/Audiometrists - Totals							-
10a	Non-IEP/IFSP Developmental Assessment	96110	GP .	P9044255			-	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP GP					0
100	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	Note that	F. M. 190		-	. 0
100	Physical Therapists - Totals			-	• • • • • • • • • • • • • • • • • • • •		-	*
11a	Non-IEP/IFSP Developmental Assessment	96110	GO		1.1.	-	<b>μ</b>	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	31433 <u>4</u> 3	7. 1. 1.	• • • • • • • • • • • • • • • • • • • •	-	0
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Addition:	97110	GO, 22		7. 7.7.	-	-	0
	Occupational Therapists - Totals						-	_
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG	15175.5				0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG	1971 Page 18		-	*	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG	YAYENY!				0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG	是的地方的	<u> </u>		-	0_
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG			-	-	0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96152	AG, 22		<u> 711 12 4</u>			0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG	<u> </u>	1.			0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22	35-10-8777		-		0
12i	Non-JEP/IFSP Vision Assessment	99173	AG	54397594	155 × 1 12 1		·	0_
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG	14 914 517			·	0
	Physicians/Psychiatrists - Totals						-	-
13a	Non-IEP/IFSP Vision Assessment	99173	-	12-10-120-00-3-44 12-2-2-4-4-3-3-4				0_
, 50	Optometrists - Totals							-
	•							(To Schedule 8)

Reported Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP Adjustments to Interim Medi-Cal Reimbursement Audited Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP

Adj. ( )

(To Schedule 3)

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

### Schedule 11.2: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP Dates of Service 4/1/11-6/30/11

Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units	Audit Adj	Audited Total Units	Reported Medi- Cat 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
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH	MOSSES		_		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 - Addition		AH, 22		F			0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH	F 652 (653.5)				0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22	100000000000			*	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH	1866				0
	Psychologists - Totals							
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ	(1902TZ)	Marine	-	•	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ			-		0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ		3	-	-	0
2đ	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96152	AJ, 22			-		0
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ		1 1 1 1 1 1	-		0
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22			-	-	0
<b>2</b> g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ	1750,794,753		-		0
	Social Workers - Totals							-
3a	Non-IEP/IFSP Psychosocial Status Assessment	06150						
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96150 96151	<del>.</del>		<del></del>			0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152		2012/2012/2014 2012/2014/2014		<del></del>		0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additio		22	hay regard	1,17.12	<del></del>		0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	+	(12 (14 (14 (14 (14 (14 (14 (14 (14 (14 (14				0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional		22	1 200 300 100	11 1122			
39	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401			7			0
	Counselors - Totals		1			•	-	
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	105 3 45		•		0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD	183888888				0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD	103.33.33				0
4e	Non-IEP/IFSP Vision Assessment	99173	TD	10000000000000000000000000000000000000		•		0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TO		100	-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		-	0
	School Nurses - Totals						-	
5a	Non-IEP/IFSP LVN Services	T1003	_	[-05/8/3]	. :	_	_	0
	Licensed Vocational Nurses - Totals			1,			-	
6a	Non-IEP/IFSP Trained Health Care Aide Services Trained Health Care Aides - Totals	T1004		V4 (27 5c)	<u>.</u>		-	0
								<del></del>
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN	20.20			<u> </u>	0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN 22	1000 100 100 100 100 100 100 100 100 10	<u> </u>	· · · · · · · · · · · · · · · · · · ·		0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN	200 SAS				0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22	Lucinos de la composición dela composición de la composición de la composición dela composición de la composición de la composición de la composición dela composición dela composición de la composición de la composición dela composición	100 mg (100 mg)			0_
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN		<u>- 1 141 14 </u>		<del>-</del>	0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN				-	0
7g	Non-IEP/IFSP Developmental Assessment  Speech-Language Pathologists - Totals	96110	GN			-		
	ahaaan mudanda taunnindhirta - Tattiin							-

### Schedule 11.2: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP Dates of Service 4/1/11-6/30/11

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
_		22507					211121111	. 0
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507 92507	22	<del></del>				. 0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional Audiologists - Totals	52307		· <del></del>			-	
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551		g+17445				0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552		100 400			-	. 0
	Audiologists/Audiometrists - Totals			-				
10a	Non-IEP/IFSP Developmental Assessment	96110	GP					٠ 0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP	T. 4 11 3 11 3			-	0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	Ver 15.44			-	0
	Physical Therapists - Totals						-	-
11a	Non-IEP/IFSP Developmental Assessment	96110	GO	170 F.H			-	0_
11b	Non-JEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	14,195,59		_		0
11c	Non-)EP/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		1			0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG	包括其其特別				0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG			-	<u> </u>	. 0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG	254395A	·			. 0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Addition	96152	AG, 22	1996 - 1997 - 198				0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG					0
1 <b>2</b> h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22		:		<del></del>	. 0
12	Non-IEP/IFSP Vision Assessment	99173	AG		<u> - i-</u>			0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance Physicians/Psychiatrists - Totals	99401	AG	<u> </u>	<del></del>	-		. 0
	•							
13a	Non-IEP/IFSP Vision Assessment Optometrists - Totals	99173		· · · · · · · · · · · · · · · · · · ·				
								(To Schedule 8)
	Reported Interim Medi-Cal Reimbursement - Services Not Docum Adjustments to Interim Medi-Cal Reimbursement	nented in an	IEP or IFSP				Adj. ( )	

Audited Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP

(To Schedule 3)

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2010 THROUGH JUNE 30, 2011

### State of California

Explanation of ANIS A. 1/B.1: SALAR Care Aides age Pathologists ported benefits expendings. 3.24 and 413.50 / CMS F ported federal revenues proted federal revenues ords. 3.24 and 413.50 / CMS F	Adj. DHCS 2437 No. 0 DHCS 2437 Adj. Page 7 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	Provider Name	אום וסכ	STRICT			Fiscal Period July 1, 2010 THROUGH JUNE 30, 2011	SS3768338 / 1588709869	588709869	9
Direct Sept.   Application of Audit Adjustments   Ass.	OD C S S S S S S S S S S S S S S S S S S	Report Refe	arences		4.7					THE RESIDENCE OF THE PROPERTY
Page   Line   Col   Sch   Line   Col   Explanation of Audit Adjustments   Reported   Charcesse   Adjusted		Sost Report		Anait	Yebou			<	(1000)	<b>4</b>
A	- <del> </del>	Line	වී	Sch	Line	ිට්	Explanation of Audit Adjustments	Reported	(Decrease)	Adjusted
4         1         B         5         1         NIA Psychologists         \$2.952.561         \$2.552.561         \$2.742.03         \$7.4203 <td></td> <td>- -</td> <td></td> <td></td> <td> <b> </b> </td> <td>DJUST</td> <td>V/S A.1/B.1: SALARY, BENEFIT AND OTHER</td> <td></td> <td></td> <td></td>		- -			<b> </b>	DJUST	V/S A.1/B.1: SALARY, BENEFIT AND OTHER			
1		-	ω	ro	_	A/N	Psychologists	\$2,952,591	(\$218,494)	\$2,734,097
4 6 6 8 6 7 NM School Nurses  4 6 6 8 6 6 NM Accounselor  4 7 7 8 6 7 NM School Nurses  4 8 8 6 6 NM Accounselor  4 8 8 6 6 NM Accounselor  4 8 8 6 6 NM Accounselor  4 9 8 6 6 NM Accounselor  4 9 8 6 6 NM Accounselor  4 10 8 6 6 NM Accounselor  4 10 8 6 6 NM Accounselor  4 10 8 6 7 NM School Nurses  4 10 8 7 NM School Nurses  5 2 NM School Nurses  5 3 NM School Nurses  5 4 NM School Nurses  6 5 7 NM School Nurses  6 6 NM Trained Health Care Aides  7 NM School Nurses  8 NM School Nurses  8 NM School Nurses  8 NM School Nurses  9		- ^	00	, го	- 2	∀ Z	Social Workers	78,072	(3,869)	74,203
4 6 6 8 6 4 N/A Trained Health Care Aides 4 7 8 8 5 7 N/A School Nurses 4 8 8 5 8 N/A Audiologists 4 9 8 5 9 N/A Trained Health Care Aides 5 9 N/A Audiologists 4 9 8 5 9 N/A Audiologists 5 9 N/A Audiologists 6 9 9 N/A Physical Therapists 6 10 N/A Occupational Therapists 7 10 B 5 10 N/A Psychologists 7 20 8 20 N/A Psychologists 7 20 0 5 1 N/A Psychologists 7 2 0 5 2 N/A School Nurses 7 2 0 5 5 0 N/A Trained Health Care Aides 7 10 D 5 10 N/A Occupational Therapists 7 2 0 5 5 0 N/A School Nurses 7 2 0 5 5 0 N/A School Nurses 7 3 2 3 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3		1 60	, α	വ	. w	Ϋ́	Counselors	81,636	(4,260)	77,377
Comparison   Com		) 4	ω	S)	4	∀.N	School Nurses	2,194,129	(149,224)	2,044,905
4         7         B         5         7         NA, Audiologists         3,576,761         103,576,778         103,576,778         103,576,778         103,576,778         103,576,778         103,576,778         103,576,778         103,576,778         103,577,778         103,577,778         103,577,778         103,577,773		ဖ	മ	ស	ဖ	A/N		364,838	(21,137)	343,701
4         8         B         5         N NA Audiopoissis         1782.267 (12.376) 1982.491           4         9         B         5         10 NIA Occupational Therapists         57.092 (69.323) 869,760           4         10         B         5         10 NIA Occupational Therapists         869,760           4         10         B         5         10 NIA Occupational Therapists         869,760           4         1         NA CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306         8465,382 (67.482) 869,760           4         2         D         5         1 NIA Social Workers         44,789         44,789         44,789           4         0         5         6         NA Tained Health Care Aides         46,789         44,789         44,789           4         0         5         6         NA Tained Health Care Aides         46,789         46,789           4         0         5         6         10 NA Speech-Language Pathologists         10 NA Speech-Language Pathologists           4         0         5         7         NA Speech-Language Pathologists         10 NA Speech-Language Pathologists           4         0         5         0         NA Pathologists         10 NA Pathologists			മ	ა	7	A/N	Speech-Language Pathologists	3,767,854	(251,093)	3,516,761
4 9 6 5 10 NA Physician Threspists  1 10 8 5 10 NA Physician Threspists  1 20 8 5 10 NA Physician Threspists  1 20 859,113 (89,333) 869,780  2 10 Agout Compational Threspists  2 2 NA Social Workers  4 1 1 D 5 1 NA Psychologists  4 2 D 5 2 NA Social Workers  4 2 D 5 6 NA Trained Health Care Aides  4 10 D 5 10 NA Occupational Threspists  4 10 D 5 10 NA Physician Threspists  4 10 D 5 10 NA Physician Threspists  5 2 NA Physician Threspists  4 10 D 5 10 NA Physician Threspists  5 2 NA Physician Threspists  6 2 360,780  7 7 37,431  7 8 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		ω	Ф	5	œ	A/N	Audiologists	182,267	(12,976)	169,291
4 10 B 5 10 N/A Cocupational Therapists  To adjust reported benefits expenditure to agree with the provider's payolil records.  To adjust reported benefits expenditure to agree with the provider's payolil records.  4 1 D 5 1 N/A Psychologists		თ	മ	Ŋ	တ	A/N	Physical Therapists	327,892	(29,326)	
A 1 D 5 1 NVA Psychologists 4 1 D 5 1 NVA Psychologists 4 2 D 5 2 NA Social Workington Repairs (S7.482) 8457 830 4 4 2 D 5 4 NVA Social Workington Repairs (S7.482) 8457 830 4 5 0 1 NVA Chool Nurses 4 6 D 5 6 NVA Trained Health Care Aides 5 6 NVA Trained Health Care Aides 6 0 0 5 9 NVA Physical Threapists 7 D 5 9 NVA Pocupational Threapists 7 D 5 9 NVA Physical Threapists 7 D 5 9 NVA Physical Threapists 8 141.784 9 D 5 10 NVA Occupational Threapists 9 141.784 14 10 D 5 10 NVA Occupational Threapists 9 141.784 14 10 D 5 10 NVA Occupational Threapists 9 141.784 15 10 NVA Occupational Threapists 10 ailust reported federal revenues to agree with the provider's payrell records. 15 10 NVA Occupational Threapists 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18		10	ω	Ŋ	5	√Z	Occupational Therapists	959,113	(88,333)	
## 1 D 5 1 N/A Psychologiss  4 1 D 5 1 N/A Psychologiss  4 2 D 5 2 N/A Social Workers  4 2 D 5 2 N/A Social Workers  4 4 D 5 4 N/A School Nurses  4 5 D 5 7 N/A Speech-Larguage Pathologiss  4 7 D 5 7 N/A Speech-Larguage Pathologiss  4 7 D 5 7 N/A Speech-Larguage Pathologiss  4 8 D 5 7 N/A Speech-Larguage Pathologiss  4 7 D 5 7 N/A Speech-Larguage Pathologiss  5 8 N/A Physical Theraptiss  6 10 N/A Occupational Theraptiss  7 To adjust reported federal revenues to agree with the provider's payroli records.  7 A 7 D 5 7 N/A Physical Theraptiss  7 A 7 D 5 7 N/A Physical Theraptiss  7 A 7 D 7 D 5 7 N/A Physical Theraptiss  7 A 8 D 7 N/A Speech-Larguage Pathologiss  8 A 7 D 7 D 7 D 7 D 7 D 7 D 7 D 7 D 7 D 7							To adjust reported benefits expenditure to agree with the providers			
4 1 D 5 1 N/A Psychologists  4 2 D 5 2 N/A Social Workers  4 4 D 5 4 N/A Trained Health Care Aides  4 D 5 6 N/A Trained Health Care Aides  4 D 5 7 N/A Speech-Language Pathologists  4 D 5 7 N/A Speech-Language Pathologists  4 D 5 7 N/A Cocupational Therapists  4 D 5 7 N/A Cocupational Therapists  5 D 5 7 N/A Speech-Language with the provider's  7 D 5 7 N/A Speech-Language State Stat							payroll records.			
NA Psychologists							42 CI 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.			
4 2 D 5 2 N/A Social Workers 4 1 D 5 4 N/B School Workers 5 4 N/B School Workers 5 4 N/B School Workers 6 6 N/A Trained Health Care Aides 6 6 N/A Trained Health Care Aides 7 D 5 7 N/B Speech-Language Pathologists 6 7 N/B Speech-Language Pathologists 7 N/B Speec		•	۵	S	τ	A/N	Psychologists	\$465,382	(\$7,492)	\$457,890
4 D. 5 4 N/A School Nurses 6 D 5 6 N/A Trained Health Care Aides 7 N MA Speech-Language Pathologists 94,010 (2,335) 91,474 7 N/A Speech-Language Pathologists 94,010 (2,335) 91,674 94,010 (2,335) 91,	4 4 4 4 4	N	۵	ა	2	A/N	Social Workers	49,385	(626)	
6 D 5 6 N/A Trained Health Care Aides 7 D 5 7 N/A Speech-Language Pathologists 7 D 5 7 N/A Physician Therapists 9 D 5 9 N/A Physician Therapists 10 D 5 10 N/A Coccupational Therapists 142 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306 Page	4444	4	Ċ	Ŋ	4	√/N	School Nurses	946,249	(14,833)	,
7 D 5 7 N/A Speech-Language Pathologists 368,230 (5,923) 362,307 (5,923) 362,3	444	· (C		CJ.	ဖ	N/A		94,010	(2,336)	
9 D 5 9 N/A Physical Therapists 10 D 5 10 N/A Occupational Therapists 10 D 5 10 N/A Occupational Therapists To adjust reported federal revenues to agree with the provider's payroll records.  42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306 Page	144		_	ιΩ	7	A/N	Speech-Language Pathologists	368,230	(5,923)	
10 D 5 10 N/A Occupational Therapists To adjust reported federal revenues to agree with the provider's Payroll records. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306	4	- O1		ເນ	თ	A/N	Physical Therapists	145,607	(3,823)	Υ
To adjust reported federal revenues to agree with the provider's payroll records.  42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306 Page	<b>·</b>	, <del>C</del>	2 د	· va	, Ç	A/N	Occupational Therapists	28,190	(422)	
d 2306		2	)	)	2		To adjust reported federal revenues to agree with the provider's			
and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306							naviroli records			
P Page							42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			
	1									
										Рэде

Provide	Provider Name						Fiscal Period	Provider Number / NP	nber/NPI	Adinsiments
SANDE	SAN DIEGO UNIFIED SCHOOL DISTRICT	IED SCH		STRICT			111 Y 1 2010 THROLIGH ILINE 30 2011	SS3768338 / 1488700860	58870889	
	ROOS!	Report References	erences	Audit	Audit Report				00000	2
_1	DHCS 2437							<	1 1 1 1	<
S S	Page	Line	<u>i</u>	Sch.	Line	Sol	Explanation of Audit Adjustments	Reported	(Decrease	Adjusted
						ADJUS	IMENT TO W/S A-3/B-3: PERCENT OF TIME PROVIDING LEA	SERVICES		
ო	<b> </b>	₩,	0	တေ	<b>-</b>	A/A		184,998	11,464	196,462
	~ r	4.0	ပ (	ത	4 (	<b>4</b> 2		133,295	2,888	136,183
	- 1	۸ ۵	ی د	ກ σ	1 Q	₹	A Trained Health Care Aldes  A Speach-Landing Dathologists	24,871	1,592	26,463
		- თ	) ပ	ာတ	. თ	₹ X		18,139	1.872	20.011
								-	•	-
							provider's record.			
							42 CFK 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306			Anna Para
										**************************************
<u></u>										ener ⊒ e <sub>ee</sub>
										ŕ
-									ŧ	
`										
								k		
						•				
,										P. Tänima VI
										C. 0.
										ļ

## State of California

		Fiscal Period	Provider Number / NPI	Adjustments
TOTAL TOTAL COLOR		1100 OF HINE HOLLOGIC F A FEE	SS3768338 / 1588709869	တ
SAN DIEGO UNITIED SCHOOL DISTRICT		JULI 1, 2010 I TROUGH JUNE JU, 2011		en i i i i i i i i i i i i i i i i i i i
Cost Report DHCS 2437	Audit Report		2.0 0.00 0.00	۷
Adj. No. Page Line Col Sch.		Reported Rep	— <u>п</u>	Adjusted
ADJU:	ADJUSTMENT TO V	TO W/S A-4: UNITS, ENCOUNTERS AND REIMBORSEMENT OF FROM		
മ		_		w.
8-a 1f B				
4 4	4d N/A	_	427 4	7
4e B				
		_	•	
71	7i N/A	_	2,182 30	7
7] B		_		
7m B				
7n B	7n N/A		.,	4,
		A IEP Audiological Assessment: Initial/Triennial		
. 60 60 60				
) (C)		_	455 6	4
, Ç		_		
	10i N/A	_	1,017 28	0,1
α			87	88
) iu	4/N 4/N	•	\$953,980 \$4,774	\$958,754
		Fiscal Intermediator Paid Claims Summary Reports: Report Date: June 19, 2014 Payment Period: July 1, 2010 through June 18, 2014 Service Period: July 1, 2010 through December 31, 2010 42 CFR 413.20, 413.24, 413.50, 413.53, 413.60, 413.64 and 433.139 CCMS Pub. 15-1, Sections 2304, 2404 and 2408 CCR, Title 22, Section 51541		
				6
				9503

ŧ		***************************************								
Prov	Provider Name						Fiscal Period	Provider Number / NPI	ber / NPI	Adjustments
SAN	SAN DIEGO UNIFIED SCHOOL DISTRICT	FIED SCH	JOL DI	STRICT			JULY 1, 2010 THROUGH JUNE 30, 2011	SS3768338 / 1588709869	88709869	တ
	Ö	Report References Cost Report	erences	Audit Report	Report					
	DHCS 2437					-				,
A S S S S S	Ф 6 0	Line	Col.	Sch.	Line	S S	Explanation of Audit Adiustments	As Reported	Increase (Decrease)	As Adjusted
				ADJUSTMENT	TMEN		TO W/S A.4; UNITS, ENCOUNTERS AND REIMBURSEMENT OF PROVIDING LEA		SERVICES	
	Ç	7	C	Ç	7	4714		0	r	Ų V
n	ე <u>.</u> ე	t 4 5 9	o co	5 6	7. 46	Z Z	A LET Health Assessment Applial	044 14	N (C	2 Z Z
_	а <u>Д</u> О	7d 7	മ	£	7d	Z	IEP Speech/Lai	256	, W	259
	9-6	7e	മ	6	7e	Z/A	IEP Speech/Lai	4	<u></u>	52
	q-6	71	മ	10	Z	N/A	IEP Speech Th	1,630	<u> </u>	1,644
	q-6	7	മ	6	7	√Z	IEP Speech Th	120	~	121
	9-b	Б	ω	10	7 M	A/A	IEP Speech Th	13,948	122	14,070
	q-6	7n	മ	10	7n	√N V		1,957	21	1,978
	<u>ရ</u> -	<b>8</b> 9	മ	1	8	√N/N		28	<b>~</b>	.29
	q-6	8 9	ω	5	8e	Ν		9	$\leftarrow$	
	<del>4</del> -6	ö	മ	5	<u>.</u>	N/N		385	ťÔ	388
	ပု	10d	m	5	10d	N/A		212	2	214
	ပ <u>ှ</u>	10i	æ	10	101	A/A	IEP Occupation	808	<u>(</u>	821
	ပု	10 <u>;</u>	മ	10	O	A/A	IEP Occupation	58	~	39
	ပုတ	A/N	μ,	10	Ϋ́	A/N	•	\$729,305	\$6,207	\$735,512
,							To adjust reported Medi-Cal Settlement Data to agree with the following:			al mage Philips
-							Fiscal Intermediary Paid Claims Summary Reports:	ĸ		
_							Report Date: June 19, 2014			
							Payment Period: January 1, 2011 through June 18, 2014			
							Service Period: January 1, 2011 through March 31, 2011			~ =====
							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			man ann a
							CCR, Title 22, Section 51541			

## State of California

Page   Control References   Audit Report	도 동	<b>Provider Name</b> SAN DIEGO UNIFIED SCHOOL DISTRICT	FIED SCH	JOOL D	ISTRICT	V. Chira and chiral		Fiscal Period JULY 1, 2010 THROUGH JUNE 30, 2011	SS3768338 / 1588709869	Provider Number / NPI SS3768338 / 1588709869	Adjustments 6
Page   Col.   Sch.   Unite   Col.   Sch.   Unite   Col.   Explanation of Audit Adjustments   Report		<u>පි</u>		ferences		Report					
10-a   14   B   10   14   NN   IEP Psychological Assessment Initial/Tremial   222   1   223   1   1   1   1   1   1   1   1   1	A S	DHCS 24	Line	පි	Sch.	Line	<u>8</u>		As Reported	Increase (Decrease)	As Adjusted
10-a		-	-		ADJUS	STMEN	1. L	, ENCOUNTERS AND REIMBURSEMENT	VIDING LEAS	ERVICES	
10-2   16   16   17   18   18	ဖ		19	മ	10	7	A/N		282	£	283
4	•		, <del>0</del>	ω	5	<u>, a</u>	A/Z		~	2	ო
7d         B         10         7d         NA M. EP Speech/Language Assessment Initial/Trennial         153         5         158           7e         B         10         7a         NA IEP Speech Therapy, Individual Treatment - Initial         1,118         1         1,119<		10-b	4e	ω	6	4e	A/N	_	32	4	36
76         B         10         7e         NA IR PS Speech Laggaged Assessment Annual         5         17         18         15         20         17         17         17         18         19         20         17         17         17         18         19         20         17         17         14         17         17         14         17         17         14         17         14         17         14         17         14         17         14         17         14         17         14         17         14         17         14 <td></td> <td>10-b</td> <td>79</td> <td>മ</td> <td>10</td> <td>7d</td> <td>Ϋ́</td> <td>_</td> <td>153</td> <td>Ŋ</td> <td>158</td>		10-b	79	മ	10	7d	Ϋ́	_	153	Ŋ	158
7.1         B         10         71         NA IEP Speech Therapy, Individual Treatment - Initial         1,119         1         71         141         1,119         1         73         1         7         73         1         7         <		10-b	7e	ω	9	у <u>е</u>	N/A	_	22	5	. 27
7 B 10 7 M LEP Speech Therapy, Individual Teatment - Additional 77 73 1 74 77 74 77 75 77 75 77 75 77 75 8 10 77 M NA IEP Speech Therapy, Group Treatment - Initial 9.034 15 9.049 8 8 8 10 7 M A IEP Posech Therapy, Group Treatment - Initial 43 8 10 70 10 10 10 10 10 10 10 10 10 10 10 10 10		10-b	7	മ	9	i,	¥,N	_	1,118	~	1,119
7m B 10 M IEP Speed M IReapy, Good Treatment - Initial 8034 15 9048 15 9048 17 10 M M IEP Andiological Assessment Annual 1 3 1 4 4 1		10-b	7	ω	5	7	∀'Z	_	73	•	74
8 B 10 8 N/A IEP Physical Assessment Annual 3 (1) 4 437 (1) 8 10 81 N/A IEP Physical Therapy Individual Treatment - Initial 438 (1) 87 10 87 10 N/A IEP Physical Therapy Individual Treatment - Initial 438 (1) 87 10 N/A IEP Physical Therapy Individual Treatment - Initial 677 (1) 8 10 N/A IEP Physical Therapy Individual Treatment - Initial 677 (1) 8 10 N/A IEP Physical Therapy Individual Treatment - Initial 677 (1) 8 10 N/A IEP Physical Therapy Individual Treatment - Initial 677 (1) 8 10 N/A IEP Physical Therapy Individual Treatment - Initial 8 10 N/A IEP Physical Therapy Individual Treatment - Initial 8 10 N/A IEP Physical		10-b	7 m	ω	9	<b>4</b>	ΑX	_	9,034	<u>र</u>	9,049
9 ii NA IEP Occupational Treatment - Initial 677 10 657 10 10 N.A IEP Cocupational Treatment - Initial 677 10 657 10 10 N.A IEP Cocupational Treatment - Initial 677 10 657 10 10 N.A IEP Cocupational Treatment - Initial 677 10 657 10 6 900 10 N.A IEP Cocupational Treatment - Initial 677 10 N.A IEP Cocupational Treatment - Initial 677 10 10 N.A IEP Cocupational Treatment - Initial 677 10 N.A IEP Cocupational Treatment - Initial 677 10 N.A IEP Cocupational Treatment - Initial 677 10 N.A IEP Cocupational Intermediary Paid Calians Summary Reports  Report Date: June 19, 2014 10 N.A III 10 N.A		10-b	ဆ	മ	6	ထို	∀ Z	_	m	•	4
10		10-b	<del>්ග</del> ි	ഥ	9	ത്	ΑX		438	E	437
NIA F 10 NIA Total Interfirm Medi-Cal Reimbursement-Services Documented in an IEP or IFSP \$484,760 \$2,212 \$486,972  To adjust reported Medi-Cal Settlement Data to agree with the following: Fiscal Intermediary Paid Claims Summary Reports: Report Date: June 19, 2014 Peyment Period: January 1, 2014 through June 18, 2014 Service Period: April 1, 2011 through June 30, 2011 42 CFR 412.20, 413.50, 413.50, 413.64 and 433.139  CMS Pub. 15-1, Section 5304, 2404 and 2406  CCR, Title 22, Section 51541		10-c	1 <u>0</u>	ω	9	10.	ΑX			5	687
Page		10-c	A/N	LL.	5	A/N	X X	•		\$2,212	\$486,972
								Fiscal Intermediary Paid Claims Summary Reports:  Report Date: June 19, 2014  Payment Period: January 1, 2011 through June 18, 2014  Service Period: April 1, 2011 through June 30, 2011  42 CFR 413.20, 413.24, 413.50, 413.50, 413.64 and 433.139  CMS Pub. 15-1, Sections 2304, 2404 and 2408  CCR, Title 22, Section 51541			



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



August 3, 2015

Karen Cloutman Registered Credentialed School Nurse San Diego Unified School District 4350 Mt. Everest Boulevard, Wiggins B-12 San Diego, CA 92117

NOTICE OF LEA MEDI-CAL BILLING OPTION PROGRAM LIMITED AUDIT SAN DIEGO UNIFIED SCHOOL DISTRICT PROVIDER NUMBER SS37668338 NATIONAL PROVIDER IDENTIFIER 1588709869 FISCAL PERIOD ENDED JUNE 30, 2011

This is to confirm the correspondence with Karen Cloutman on July 31, 2015, regarding the commencement of the Limited examination of the Local Educational Agency Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS) for the above referenced fiscal period.

The examination can be completed in the shortest time frame possible if records requested are emailed as soon as possible. The first document requested is below:

- Notes / bridging documents (10/11 CRCS Supporting Documents)
- Please provide these documentation on or before 8/10/15

Please email the documentation identified on the request to Said.Mursal@dhcs.ca.gov.

Under HIPAA Privacy Rule, 45 Code of Federal Regulations 164.512(d)(1), "A covered entity may disclose protected health information to a health oversight agency for oversight activities authorized by law, including audits . . . or other activities necessary for appropriate oversight . . ."

Please advise your independent accountant, management consultant, or parent company officials of this examination, if appropriate.

Please contact Said Mursal, Auditor, at (916) 323-4316 if you have any questions.

Martin Alvarez, Supervisor

Local Educational Agency Special Programs Section

Financial Audits Branch

## FINANCIAL AUDITS BRANCH EXIT CONFERENCE ACKNOWLEDGEMENT

ROVIDER	NPI / PROVIDER NO.	FPE
SAN DIEGO UNIFIED SCHOOL DISTRICT	1588709869 / SS3768338	June, 30, 2011

An Exit Conference is provided in accordance with California Code of Regulations, Title 22, Section 51021. It is intended to inform you of the audit findings and supporting reasons and evidence for the findings, prior to the issuance of the Audit Report. In addition, it informs you of the specific instances in which no records were found to substantiate claims billed to the program, and allows you an opportunity to present relevant, accurate, and verifiable information concerning the audit or examination findings.

Within 15 calendar days of the exit conference, you must make available to the Department any records, which were identified, as either unavailable for review or missing. The Financial Audits Branch will consider the additional information, however, the Branch will not respond in writing other than through the issuance of the Audit Report.

I, <u>Karen Clouhnan</u> acknowledge that on	11/4	2015, Said 1	Lursal	_of the
ூFiŋancial Audits Branch, Department of Health Car	e Services, hei	d an exit confere	nce at <u>via.</u>	
Financial Audits Branch, Department of Health Card to explain the rationale behind propos	ed audit adjust	ment numbers 1	through 6	
Copies of the Audit Adjustments Schedule and all v	vorking papers	with audit adjust	ments were	
provided. In addition, I was given the opportunity to	discuss each	audit adjustment	t with the au	ditor(s)
rs necessary.		•		,

## SPECIFIC AREAS OF CONCERN:

ADJUSTMENT NO.	ADJUSTMENT DESCRIPTION
1-2	ADJUSTMENTS TO W/S A.1/B.1: SALARY, BENEFIT AND EXPENDITURES
3	ADJUSTMENTS TO W/S A-3/B-3: PERCENT OF TIME PROVIDING LEA SERVICES
4	ADJUSTMENT TO W/S A-4: UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES
5-6	ADJUSTMENT TO W/S A-4: UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES

The Department requests that you submit in writing any comments on the audit findings you deem necessary. This acknowledgement in no way constitutes a waiver of your right of appeal in accordance with Welfare and Institutions Code, Section 14171.

SIGNA)TURE Poulman Medi-Cal Coordinator	ATE 11/16/15
---	-----------------



**AUDITS & INVESTIGATIONS** 

California Department of HealthCareServices

DEPARTMENT OF HEALTH CARE SERVICES
HEALTH AND HUMAN SERVICES AGENCY
STATE OF CALIFORNIA

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

SAN DIEGO UNIFIED SCHOOL DISTRICT SAN DIEGO, CALIFORNIA PROVIDER NUMBER: SS3768338 NATIONAL PROVIDER IDENTIFIER (NPI): 1588709869

> FISCAL PERIOD ENDED JUNE 30, 2010

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

Section Chief: Alan J. Eng Audit Supervisor: Martin Alvarez

Auditor: Said Mursal



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



NOV 2 3 2015

Karen Cloutman Registered Credentialed School Nurse San Diego Unified School District 4350 Mt. Everest Boulevard, Wiggins B-12 San Diego, CA 92117

SAN DIEGO UNIFIED SCHOOL DISTRICT PROVIDER NUMBER SS3768338 NATIONAL PROVIDER IDENTIFIER 1588709869 FISCAL PERIOD ENDED JUNE 30, 2010

We have examined the Local Educational Agency's (LEA) Medi-Cal Cost and Reimbursement Comparison Schedule (CRCS) for the above-referenced fiscal period. Our examination 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 \$105,372, 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.

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

Lisa Alder, 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.

Aland. Eng, Chief

Special Programs Section Financial Audits Branch

Certified

## Schedule 1 - Summary of Findings

LEA Provider Name:

SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year:

NPI Number:

JULY 1, 2009 THROUGH JUNE 30, 2010

1588709869

		Reported	Audited
Total Net Overpayment/(Underpayment) for All LEA Services	\$	59,092	\$ 105,372
Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (Schedule 2)	\$	1,282,556	\$ 1,242,792
Medi-Cal Maximum Reimbursable for Services Not Documented in an IEP or IFSP (Schedule 3)	\$	-	\$ _
Total Maximum Reimbursement for Services	\$	1,282,556	\$ 1,242,792
Interim Payment for Services Documented in an IEP or IFSP (Schedule 2)	\$	1,341,648	\$ 1,348,164
Interim Payment for Services Not Documented in an IEP or IFSP (Schedule 3)	\$	-	\$ -
Total Interim Payment for LEA Services	\$	1,341,648	\$ 1,348,164
Recovery of LEA payments for Unknown Modifiers  Audit Adj. ( )			
Other Payment Recovery Adjustments Audit Adj. ( )			
	-		
Amount Due Provider (State)	\$	(59,092)	\$ (105,372

# Schedule 2 - Summary of Services Documented in an IEP or IFSP

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010

NPI Number: 1588709869

Audited Cost of Providing LEA Services Documented in an IEP or IFSP	F-G=H	\$ 582,510	2,350	160,984	205,264	31,008	700,434	18,784	76,020	187,560	•	\$ 1,967,755	Audited \$ 1,967,755 \$ 325,386 \$ 1,642,369 \$ 50,092 \$ 2,017,847 61.59% \$ 1,242,792 \$ 1,348,164 \$ 1,05,372
Excess of calculated LEA Costs over Audited Personnel Expenditures	G	- -	t r	1	1		1	1	ı	r	1	-	
Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	D*E=F	\$ 582,510	2,350	160,984	205,264	31,008	700,434	18,784	76,020	187,560	1	\$ 1,967,755	
Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP	E :	(Schedule 8) 4.60%	1.67%	1.88%	27.64%	9.82%	5.15%	7.85%	6.47%	2.99%	0		
Audited Total Net Personnel Costs	D	(Schedule 4) \$ 12,660,469	140,753	8,557,535	742,505	315,776	13,602,321	239,184	1,174,819	6,268,998	1	\$ 43,963,394	
Reported Cost of Providing LEA Services Documented in an IEP or IFSP	A*B=C	\$ 603,405	2,350	163,044	205,264	44,203	715,489	18,874	82,457	193,937	1	\$ 2,031,866	Reported \$ 2,031,866 \$ 374,709 \$ 1,657,157 \$ 50,543 \$ 2,082,409 \$ 1,282,556 \$ 1,282,556 \$ 1,341,648 \$ 59,092
Reported Percent of Time Providing LEA Services Documented in an IEP or IFSP	В	4.74%	1.67%	1.90%	27.64%	13.75%	5.26%	7.77%	%66.9	2.96%	0		ation n
Reported Net Total Personnel Costs	A	\$ 12,720,965	140,753	8,572,099	742,505	321,538	13,608,646	242,860	1,178,896	6,552,093	1	\$ 44,341,389	ect Cost Rate Applicatio  Cost Rate Applicatio  age (FMAP)  (f*g)  mented in an IEP  h)
W/S A	Practitioner Type	l. Psychologists	<ol> <li>Social Workers</li> <li>Counselors</li> </ol>	2 -000-70	<ol><li>Licensed Vocational Nurses</li></ol>	<ol><li>Trained Health Care Aides</li></ol>	7. Speech-Language Pathologists	8. Audiologists	<ol><li>Physical Therapists</li></ol>	). Occupational Therapists	<ol> <li>Physicians/Psychiatrists</li> </ol>	Total	<ul> <li>a. Service Costs</li> <li>b. Service Costs Excluded from Indirect Cost Rate Application</li> <li>c. Service Costs Included in Indirect Cost Rate Application</li> <li>d. Indirect Cost Rate (Schedule 7)</li> <li>e. Indirect Costs (c * d)</li> <li>f. Total Service Costs (a + e)</li> <li>g. Federal Medical Assistance Percentage (FMAP)</li> <li>h. Medi-Cal Maximum Reimbursable (f * g)</li> <li>i. Interim Payment for Services Documented in an IEP</li> <li>j. Overpayment/(Underpayment) (i - h)</li> </ul>
		-0.5-0.299				_		_		10.	11.		

Documented in an IEP or IFSP

H=F-G

Audited Cost of Providing LEA Services Not

# Schedule 3 - Summary of Services Not Documented in an IEP or IFSP

	Excess of Calculated LEA Costs over Audited Personnel Expenditures	U	l e	5	1	1	1	t	1	1	1	1		1	1	1	-	•			Į.				•	
NPI Number: 1588709869	Calculated Cost of Providing LEA Services Not Documented in an IEP or IFSP	F=D*E		59	1				-	1			1		1		·									
30, 2010	Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Э	(Schedule 8)	0	0	0	0	0	0	0	0	0	0	0	0	0										
Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010	Audited Total Net Personnel Costs	D	(2)	\$ 12,660,469	140,753	261,035	8,557,535	742,505	315,776	13,602,321	239,184	1,174,819	6,268,998	1	ı	•	\$ 43,963,394									
Fiscal Year: JULY 1, 2009 T	Reported Cost of Providing LEA Services Not Documented in an IEP IFSP	C=A*B		- -	1	1	3				1	T	1	t	t	i	· ·	Reported	\$	€	- <del>S</del>	3.05%	5	- €	61.59%	· · ·
	Reported Percent of Time Providing LEA Services Not Documented in	В		0	0	0	0	0	0	0	0	0	0	0	0	0				tion	177000					
DISTRICT	Reported Total	Y		\$ 12,720,965	140,753	261,035	8,572,099	742,505	321,538	13,608,646	242,860	1,178,896	6,552,093	r	1	1	\$ 44,341,389			ect Cost Rate Application	Cost Rate Application				age (FMAP)	(f*g)
LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT	W/S B	Practitioner Type		Psychologists	Social Workers	Counselors	School Nurses	Licensed Vocational Nurses	Trained Health Care Aides	Speech-Language Pathologists	Audiologists	Physical Therapists	Occupational Therapists	Physicians/Psychiatrists	Optometrists	Audiometrists	Total		Service Costs	Excluded from Indir	Service Costs Included in Indirect C	Indirect Cost Rate (Schedule 7)	Indirect Costs (c * d)	Total Service Costs (a + e)	Federal Medical Assistance Percentage (FMAP)	Medi-Cal Maximum Reimbursable (f*g)

Interim Payment for Services Documented in an IEP

Overpayment/(Underpayment) (i - h)

61.59%

3.05%

Audited

# Schedule 4 - Summary of Audited Personnel Costs

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010

NPI Number:

1588709869

(Object Code)	A m C	Audited Salary Expenditures (1000-2999)	Audited Benefit Expenditures (3000-3999)	Total Audited Other Costs	Audited Federal Revenues	Aud	Audited Net Total Personnel Costs
0		А	В	C	D		E = A+B+C-D
		(Schedule 5)	(Schedule 5)	(Schedule 6)	(Schedule 5)		
	8	10,114,195	\$ 2,683,940	\$ 245,624	\$ 383,290	8	12,660,469
		103,378	37,375	ű	1	\$	140,753
		182,221	197,69	9,053	1	\$	261,035
		7,191,805	2,133,047	166,013	933,330	8	8,557,535
Licensed Vocational Nurses		1		742,505	1	8	742,505
Trained Health Care Aides		305,727	185,262	ī	175,213	8	315,776
Speech-Language Pathologists		10,516,852	3,101,430	378,276	394,238	8	13,602,321
		180,217	28,967	ľ	1	8	239,184
Physical Therapists		666,846	270,857	385,254	148,138	\$	1,174,819
Occupational Therapists		1,736,495	691,193	3,841,310	1	8	6,268,998
Physicians/Psychiatrists		1		i	1	8	ī
		r	t	ı	j.	8	1
		1		ı	1	\$	1
	8	30,997,735	\$ 9,231,833	\$ 5,768,036	\$ 2,034,210	8	43,963,394
						(Schec	(Schedule 2,3)

## Schedule 5 - Salary Expenditures

Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010

LEA Provider Name:	SAN DIEGO UNIFIED SCHOOL DISTRICT

W/S A.I/B.1         Expenditures         Audit Adj.         Audited Salary         Reported Benefit         Reported Benefit         Reported Benefit         Reported Benefit         Reported Benefit         Reported Benefit         Recombos         (3)           Practitioner Type         A         B         B         Counselors         Counselors         Counselors         S. 10,114,195         S. 2,683,940         S. 2,683,940         S. 2,683,940         S. 2,683,940         S. 37,7119         S. 6,171           2. Social Workers         103,378         103,378         37,375         S. 10,114,195         S. 10,114,195         S. 2,683,940         S. 2,683,940         S. 37,7119         S. 6,171           2. Social Workers         103,378         103,378         37,375         S. 10,114,195         S. 10,114,195         S. 10,114,195         S. 37,7119         S. 6,171           3. Counselors         1,126,822         1,191,805         2,135,047         1,135,407         S. 10,114,90         S. 37,7119         S. 6,171           4. School Nurses         1,136,405         1,136,405         1,136,405         1,135,407         1,135,407         1,135,407         1,135,407         1,135,407           5. Special-Language Pathologists         1,130,101,405         1,136,405         1,136,405         1,136,405	Audited Federal Revenues		\$ 383,290	•	•	933,330	•	175,213	394,238	1	148,138	1		ľ	1	\$ 2,034,210	(Schedule 4)
W.S.A.I.B.1         Reported Salary         Audited S	Audit Adj. (3)		- (			14,564		(4,205)	6,325	三人名 化二二烷 不是	4,077						
W/S A.1/B.1         Reported Salary         Audited S	Reported Federal Revenues		500		ないませればはないません	918,766		179,418	387,913	新学を報告は とは は と で さ で で で で で で で で で で 	144,061	一 一					
W/S A.1/B.1         Reported Salary         Audit Adj.         Audited Salary         Reported Benefit         Audit Adj.         Audited Salary         Expenditures         Audit Adj.         Audited Salary         Expenditures         Audit Adj.         Audit A	Audited Benefit Expenditures			37,375	69,761	2,133,047		185,262	3,101,430	58,967	270,857	691,193	•		1		(Schedule 4)
W/S A.1/B.1         Reported Salary Expenditures         Audit Adj. (1)         Audited Salary Expenditures         Reported Salary (3000-2999)         Expenditures (3000-2999)         Audited Salary (1000-2999)         Expenditures (3000-2999)         Practitioner Type         Audited Salary (1000-2999)         Expenditures (3000-2999)         Expenditures (3000-2999)         Audited Salary (2000-2999)         Expenditures (3000-2999)         Expenditures (3000-29	Audit Adj. (2)							(1,062)		(3,676)							
W/S A.1/B.1         Reported Salary         Audit Adj.         Audit Audit Adj.         Audit Audit Audit Audit Audit Adj.         Audit	Reported Benefit Expenditures (3000-3999)	В		37,375	69,761	2,133,047		186,324	3,101,430	62,643	270,857	691,193				\$ 9,236,571	
W/S A.1/B.1         Reported Salary         Audi           Object Code)         (1000-2999)         (1000-2999)           Practitioner Type         A           Psychologists         \$ 10,114,195           Social Workers         103,378           Counselors         182,221           School Nurses         7,191,805           Licensed Vocational Nurses         10,516,852           Audiologists         10,516,852           Audiologists         666,846           Occupational Therapists         666,846           Occupational Therapists         1,736,495           Physicians/Psychiatrists         Audiometrists           Audiometrists         \$ 31,006,640           Total         \$ 31,006,640	Audited Salary Expenditures		\$ 10,114,195	103,378	182,221	7,191,805	•	305,727	10,516,852	180,217	666,846	1,736,495	1	,		\$ 30,997,735	(Schedule 4)
W/S A.1/B.1  (Object Code)  Practitioner Type  Psychologists Social Workers Counselors School Nurses Licensed Vocational Nurses Trained Health Care Aides Speech-Language Pathologists Audiologists Physical Therapists Occupational Therapists Physicians/Psychiatrists Audiometrists Audiometrists Total	Audit Adj. (1)					· 安全的		(8,905)	· · · · · · · · · · · · · · · · · · ·	の名が、記書の記者がある。			以 · · · · · · · · · · · · · · · · · · ·		が成れば、高度ないのでは		
	Reported Salary Expenditures (1000-2999)	A	\$ 10,114,195	103,378	182,221	7,191,805	· · · · · · · · · · · · · · · · · · ·	314,632	10,516,852	180,217	666,846	1,736,495	於 · · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	\$ 31,006,640	
	W/S A.1/B.1 (Object Code)	Practitioner Type	Psychologists	Social Workers	Counselors	School Nurses	Licensed Vocational Nurses	Trained Health Care Aides	Speech-Language Pathologists	Audiologists	Physical Therapists	Occupational Therapists	Physicians/Psychiatrists	Optometrists			

sts
So
er
F
L
e
=
pa
i,
S

	Total Reported Other Costs H = Sum of A-G	\$ 299,949	9,053	166,013	742,505	378,276	385,254	4,124,405	1 1		\$ 6,105,456	3	Total Audited Other Costs	H = Sum of A-G	\$ 245,624	1 200	9,053	742 505	742,303	378.276	1	385,254	3,841,310	1	1	- 1	\$ 5,768,036 (Schedule 4)
NPI Number: 1588709869	Communications Expenditures (5900) G			11,266		296					\$ 12,544	Communications	Expenditures (5900)	G	ī	1 00	983	11,200		296	1	1	1	1	1		\$ 12,544
	Contractor Costs (5100)	\$ 180,958			742,505	268,999	370,195	4,082,051			\$ 5,644,707	Contractor	Costs (5100)	H	\$ 101,633	1	1	1 00 000	642,505	273 184		270,407	3,727,648		1	1 20	\$ 5,015,376
30, 2010	Contractor Costs (5800) E			10000000000000000000000000000000000000		79,185	213	3,692			\$ 83,090	Contractor	Costs (5800)	· 日	\$ 25,000	1	1	1 000	100,000	75 000	1	100,000	75,000	,			\$ 375,000
IROUGH JUNE	Dues and Membership Expenditures (5300) D			1000年前,1000年				名為一個人			•	Dues and Membership	Expenditures (5300)	D	· S	t	ı		1		1	1	1	1	ı	1	· ·
Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010	1 ravel and Conference Expenditures (5200)	\$ 15,428	3,945	30,664		2,556	2.051	5,340			\$ 59,983	Travel and Conference	Expenditures (5200)	C	\$ 15,428	1	3,945	30,664		755 6	000,7	2,051	5,340		1	1	\$ 59,983
	Non-Capitalized Equipment Expenditures (4400) B		1,400	5,701		3,645	4.644	12,094			\$ 27,484	Non-Capitalized Equipment	Expenditures (4400)	В	- \$	1	1,400	5,701	ï	- 2000	2,0,0	4,644	12,094	1	Î	ï	\$ 27,484
ISTRICT	Materials, Supplies and Reference Materials Expenditures (4200-4300)	\$ 103,564	2.726	118,382		23,595	8.152	21,229			\$ 277,648	Materials, Supplies and Reference Materials	Expenditures (4200-4300)	A	\$ 103,564		2,726	118,382	1	1 03 66	23,343	8.152	21,229	ı	1	3	\$ 277,648
LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT	W/S A-1/B-1 (Object Code) Practitioner Type	1	<ol> <li>Social Workers</li> <li>Counselors</li> </ol>		5. Licensed Vocational Nurses		8. Audiologists o Physical Theranists				3. Audiometrists Total		Audited (Obiant Code)	Practitioner Type	l. Psychologists	2. Social Workers	3. Counselors				7. Speech-Language Fathologists	Audiologists     Physical Theranists					Total
			. , ,	. 7	`			10.	11.	12.	13.							-				_	_	,-	. —	_	

Page 6

and Human Services Agency

# Schedule 7 - Adjustments to Other Costs

Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010

SAN DIEGO UNIFIED SCHOOL DISTRICT

LEA Provider Name:

Communications	Expenditures	(2000)	Ð	Audit Adj.					· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				では、一般のである。		
Contractor	Costs	(5100)	ц	Audit Adj.	(4,5,6,7,8,9)	\$ (79,325)				(100,000)		4,185	を受けるというできた。	(99,788)	(354,403)	
Contractor	Costs	(2800)	田	Audit Adj.	(5,6,7,8,9)	\$ 25,000				100,000		(4,185)		882'66	71,308	
Dues and Membership	Expenditures	(5300)	D	Audit Adj.												
Travel and Conference	Expenditures	(5200)	C	Audit Adj.									方面 (A)			
Non-Capitalized Equipment	Expenditures	(4400)	В	Audit Adj.	$\odot$						· · · · · · · · · · · · · · · · · · ·					The second secon
Materials, Supplies and Reference Materials	Expenditures	(4200-4300)	A	Audit Adj.	$\Box$											
		(Object Code)			Practitioner Type	. Psychologists	Social Workers	. Counselors	. School Nurses	. Licensed Vocational Nurses	. Trained Health Care Aides	. Speech-Language Pathologists	3. Audiologists	Physical Therapists		
						-	7	33	4	5	9	7	∞	6	10.	

H = Sum A-G

Total Adj.

(54,325)

3.05% 3.05% (Schedule 2,3) Reported Indirect Cost Rate Audited Indirect Cost Rate Audit Adj. ( )

Physicians/Psychiatrists

Optometrists

10. 11. 12.

Audiometrists Total

-283094.99

(283,095)

(337,420)(Schedule 6)

(629,330)

291,911

# Schedule 8 - Percent of Time Providing LEA Services

LEA Provider Name:

SAN DIEGO UNIFIED SCHOOL DISTRICT

Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010

NPI Number:

1588709869

Percent of Time Providing LEA Services Not Documented in an IEP of IFSP	G = F/C	0	0	0	0	0	0	0	0	0	0	0	0	0		(Schedule 3)
Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP	F 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(Schedule 11)	t	1	ı	1	1	1	1		1	1	1	1	1	
Percent of Time Providing LEA Services Documented in an IEP or IFSP	E = D/C	4.60%	1.67%	1.09%	1.88%	27.64%	9.82%	5.15%	7.85%	6.47%	2.99%	0	0	0		(Schedule 2)
Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	0	(Schedule 10) 8,250	89	19	2,307	5,548	1,312	10,931	289	1,375	3,152	1	N/A	N/A	33,298	
Total Hours Worked by Employees and Contractors	C=A+B	179,309	4,096	6,144	122,608	20,068	13,356	212,271	3,680	21,254	105,338	ı,	ţ	1	688,124	
Total Hours Worked by Contractors	В	(Schedule 9) 2,585	1	ì	1	20,068	î	4,642	1	5,447	60,084	ı	,		92,826	
Total Hours Required to Work (Emplovees)	Y V	(Schedule 9) 176,724	4,096	6,144	122,608	1	13,356	207,629	3,680	15,807	45,254	1	1		595,298	
	Practitioner Type	Psychologists	Social Workers	Counselors	School Nurses	Licensed Vocational Nurses	Trained Health Care Aides	Speech-Language Pathologists	Audiologists	Physical Therapists	Occupational Therapists	Physicians/Psychiatrists	Optometrists	Audiometrists	Total	
		-	2.	3.	4	5.	9	7	∞.	9.	10.	Ξ	12.	13.		

Schedule 9 - Adjust .s to Reported Time

W/S A-3/B-3 Col C Practitioner Type									
	Reported Total Hours Required to Work (Employees)	Audit Adj. (10)	Audit Adj.	Audit Adj.	Audit Adj.	Audit Adj. ()	Audit Adj.	Audit Adj.	Audited Total Hours Required to Work (Employees)
Psychologists	170,836	5,888							176,724
Social Workers	4,096								4,096
Counselors	6,144								6,144
School Nurses	120,253	2,355		A LEAST CONTRACTOR					122,608
Licensed Vocational Nurses									t
Trained Health Care Aides	9,540	3,816					がは、最初では、		13,356
Speech-Language Pathologists	202,035	5,594							207,629
Audiologists	3,680	いるのでは、計画を経					のおというできたが		3,680
Physical Therapists	14,216	1,591		で の と の に の に の で の で の の の の の の の の の の の の		· · · · · · · · · · · · · · · · · · ·			15,807
Occupational Therapists	45,254	なるがは、ないない					大学 からい ではなる		45,254
Physicians/Psychiatrists	新聞於佐島 · · · · · · · · · · · · · · · · · · ·	が 10 B 45 m	TO SECURE SECTION			京の大学 は、大学は、大学は、大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大	100mm 日本の 100mm 日本の 100mm 10	· · · · · · · · · · · · · · · · · · ·	
Optometrists			· 100 100 100 100 100 100 100 100 100 10		A CONTRACTOR OF THE SECOND	· · · · · · · · · · · · · · · · · · ·	はない ないない はいない はない ないない		1
Audiometrists		教制の対象がある。		· 我们是我们的我们的	THE RESERVE AND LOSS OF		· · · · · · · · · · · · · · · · · · ·	たが、本語の意味のない	1
Total	576,054	19,244		1	1			1	595,298
									(Schedule 8)
	Reported Total	Andit Adi.	Audit Adi.	Audit Adi.	Audit Adi.	Audit Adi.	Audit Adi.	Audit Adj.	Audited Total Contractor Hours
W/S A-3/B-3 Col D	Paid			C	, C			C	Paid
Practitioner Type	D								
Psychologists	2,585	STATE OF THE STATE OF	100/15/14/92/1006/52						2,585
Social Workers	新華 新	対を受けることに対して	CALIFORNIA PROPERTY		2. 2. 2. 2. 2. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3. 3.		Appropriate the property of	がは20mmのである。 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•
Counselors	の名のなどのであるというという	の子がないのかないないない	等 一种 医二氏 医二氏	· · · · · · · · · · · · · · · · · · ·	Wind and Mark St. Mark the Park		<b>である。 では、 では、 では、 では、 では、 では、 では、 では、</b>	大はなける。までは、日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日	1
School Nurses	· · · · · · · · · · · · · · · · · · ·	PARTY CHARGE TO	は アギースタンではない	The Local Control of the Local Control	ははのはいいのできないというと	AND SERVICE SERVICES AND SERVICES	· · · · · · · · · · · · · · · · · · ·	とは 地域の ないのは 大きなない	1
Licensed Vocational Nurses	20,068		25-38-407-24-42-19-19-10-10-	2000年 1000年	THE PART OF STREET, ST	2000年 1000年	会に対象を表示している。 を対象を対象を対象を対象が対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対		20,068
Trained Health Care Aides	<b>原母眼花落层路域游戏节节</b>	THE PROPERTY OF THE PARTY.					と、 はのないのでは、 できないのできない		1
Speech-Language Pathologists	4,642			とのでして ののでは はない		 	での情報がかけるないのであるから	のをおいる。これのは、これのできるのできない。	4,642
Audiologists	府是是不是不在是是是不是	The second second	おからでも 計画が にある。 に対象が にが にが にが にが にが にが にが にが にが に		対の対象の対象を表示している。		· 不然以此一日在東北的東京		'
Physical Therapists	5,447		AL ROMAN STATES AND ASSESSED.	A 1000 B 1000 B 1000 B	は、一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一般の一		ラのおけれている。 の対象を対象を対象を対象がある。 の対象を対象を対象を対象を対象がある。 の対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対象を対		5,447
Occupational Therapists	60,084		10日本の大学の大学の大学の大学	では、経験技術の名	を記事が終させている。 と	を言うないのできる。		11日の日本の日本の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の大学の	60,084
Physicians/Psychiatrists	以為他於此次是是他的學生是在是		はいているないのできる	では 人口になるというです	がある。		を対されたのでははなが、できる	では、一般の一般の一般の一般の一般の一般の一個の一個の一個の一個の一個の一個の一個の一個の一個の一個の一個の一個の一個の	1
Optometrists	新在 <b>发生</b> 原生成主要是基础的动作。	のののはないないのである			10000000000000000000000000000000000000				
Audiometrists	700 00			The state of the s					908 60
i otal	72,020	.	.						020,27

## Schedule 10: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP or IFSP

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010

NPI Number: 1588709869

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj.	Audited Total Units or Encounters	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
la	IFSP Psychological Assessment: Initial	96101	TL			lativica:			0
1b	IFSP Psychological Assessment: Annual	96101	TL	52		Within	-	-	0
lc	IFSP Psychological Assessment: Amended	96101	TL	TS		PARTY AND			0
ld	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	1,318	2	1,320	7,908	7,920
le	IEP Psychological Assessment: Annual	96101	TM	52	5	6	11	10	22
lf	IEP Psychological Assessment: Amended	96101	TM	TS	105		105	210	210
lg	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH	<b>经验证证</b>				0
1 h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22	學學的學				0
li	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	95	175) - Total	95	87	87
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	3	All the said	3	1_	1
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH	認識問情	REPORTS			0
11	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22	校园地游过	1000			0
l m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	49	and progressive as	49	10	10
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	6		6	0	0
	Psychologists - Totals							8,226	8,250
					PERSONAL PROPERTY.	Extractive States			
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		23.00			0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ			<u>-</u>		0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52					0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ		historica			0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ		MORDAL CONTRACTOR			0
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22		4407(5) 110 150			0
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	32	M12 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	32	29	29
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22		Every series		<u> </u>	0
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ	Victoria de la composición della composición del	Market State Comment			0
21	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22		Market No. 10		. ————	0
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ	. 74	25 Table 2.10 2	74	15	15
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	577		577	24	24
	Social Workers - Totals							68	68
	IFOR P	96150	TL			Market 1			0
3a	IFSP Psychosocial status Assessment; Initial	96150	TL	52			· — ·		0
3b	IFSP Psychosocial status Assessment: Annual	96151	TL	- 34		Arthur San		· — — — —	0
3c	IFSP Psychosocial status Assessment: Amended IEP Psychosocial status Assessment: Initial/Triennial	96150	TM		33	Albertage	33	8	8
3d	IEP Psychosocial status Assessment: Annual	96150	TM	52	6	MARKED TO	6	2	2
3e 3f	IEP Psychosocial status Assessment: Amended	96151	TM		44	kask as a s	44	11	, 11
	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-	E STERRES	p. Allerente son			0
3g 3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22	Mario III	Mina-	-		0
	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	40	Ost Charles	40	37	37
3i	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22	2	MALE S	2		1
3j 3k	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL		- Control	4000	-		0
31	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22	Contract of	SALE SEE	-		0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	· <del></del>	43	NAME OF THE	43	9	9
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	6	Maria process	6	-	0
211	Counselors - Totals				-			67	67

## Schedule 10: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP or IFSP

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010 NPI Number: 1588709869

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj.	Audited Total Units or Encounters	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		经数额	2071123001			0
4b	IFSP Health Assessment: Annual	T1001	TL	52	1000000	465758			0
4c	IFSP Health Assessment: Amended	T1001	TL	TS	的原理的创建	And the		-	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	(-)	1,191	7	1,198	2,084	2,097
4e	IEP Health Assessment: Annual	T1001	TM	52	169	7	176	169	176
4f	IEP Health Assessment: Amended	T1001	TM	TS	34		34	34	34
4g	IFSP Nursing Services	T1002	TL	1.5					0
4h	IEP Nursing Services	T1002	TM		经的价值				0
	School Nurses - Totals							2,287	2,307
5a	IFSP LVN Services	T1003	TL						0
5b	IEP LVN Services	T1003	TM		22,191	alteria della	22,191	5,548	5,548
	Licensed Vocational Nurses - Totals							5,548	5,548
6a	IFSP Trained Health Care Aide Services	T1004	TL			TVI STEELE			0
6b	IEP Trained Health Care Aide Services	T1004	TM		5,246	office of the	5,246	1,312	1,312
	Trained Health Care Aides - Totals							1,312	1,312
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		Mileschille.			0
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	590	5	595	1,623	1,636
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	75	9	84	113	126
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	63	1	64	95	96
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN		E.24 - English - 1			0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22	1 700	3	1 702	1 402	0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507 92507	TM TM	GN GN, 22	1,780 2,080	5 St. 1877	1,783	1,483	1,486
7j	IEP Speech Therapy, Individual Treatment - Additional	92508	TL	GN, 22	2,080		2,080		0
7k 7l	IFSP Speech Therapy, Group Treatment - Initial IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22			-		0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	17,390	105	17,495	5,314	5,346
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	20,638	12	20,650	1,720	1,721
	Speech-Language Pathologists - Totals	( <del>1</del>						10,866	10,931
8a	IFSP Audiological Assessment: Initial	92506	TL			A. Francis			0
8b	IFSP Audiological Assessment: Annual	92506	TL	52		制度性描述			0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS		100 C			0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM		98	PER STATE	98	196	196
8e	IEP Audiological Assessment: Annual	92506	TM	52	7		9	11	14
8f	IEP Audiological Assessment: Amended	92506	TM	TS	53		53	80	80
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL		-	ENGLISH TO	-		. 0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL TM	22		Services.	<del></del>	· ————	0
8i	IEP Audiology, Individual Treatment - Initial	92507 92507	TM			Maria Maria			0
8j 8k	IEP Audiology, Individual Treatment - Additional IFSP Hearing Check	V5011	TL			With the Tra			0
8I	IEP Hearing Check	V5011	TM	-	Herman	MARKA MARK			0
01	Audiologists - Totals				Management and the second		-	286	289
9a	IFSP Physical Therapy Assessment: Initial	97001	TL				Ē _	2	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52	<b>阿拉尔</b> 斯	Methods	-		0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL		N. September	Mark State			0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	114	BEFORE	114	328	328
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52		Savera and an arrange	1	2	2
9f	IEP Physical Therapy Assessment: Amended	97002	TM		10		10	20	
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP	NAME OF STREET	E-Fryske	<u> </u>		0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL TL	GP, 22	10 10 10 10 10 10 10 10 10 10 10 10 10 1	the state of the state of			0
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	715		715		572
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22	1,812	A THE STATE OF THE PARTY.	1,812	453	453

## Schedule 10: Units, Encounters and Reimbursement of Providing LEA Services Documented in an IEP or IFSP

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010 NPI Number: 1588709869

Reported

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj.	Audited Total Units or Encounters	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
10Ь	IFSP Occupational Therapy Assessment: Annual	97003	TL	52	的原理				0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL		的复数	Walter Table			0
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM		433	3	436	1,247	1,256
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52	28	3	31	56	62
10f	IEP Occupational Therapy Assessment: Amended	97004	TM		41	<b>经过多种的</b>	41	82	82
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO		Maria Maria	4		0
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22		National Property			0
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	1,762	20	1,782	1,674	1,693
10j	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22	236		236	59	59
	Occupational Therapists - Totals							3,118	3,152
lla	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG		CALLER.			0
116	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52	問節經濟體別	150000000		-	0
Hc	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG	域語類質			-	0
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG	Extracted a	Mark Comple			0
He	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52	2013年11日	141 Sar		•	0
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG	(1) 10 10 10 10 10 10 10 10 10 10 10 10 10		-	-	0
llg	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG	首組設	14 J. S.			0
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22	145000000000000000000000000000000000000	WELL ST			0
Hi	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG	<b>经验验</b>	<b>经</b> 基本系统			0
Hj	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22	性的影響的	Total Control		-	0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG	自然語為影響				0
111	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22	经等级的	with the			0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG		Wink.			0
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22		TOTAL PARTY		-	0
	Physicians/Psychiatrists - Totals								

Reported Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP Adjustments to Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP Audited Interim Medi-Cal Reimbursement - Services Documented in an IEP or IFSP Audit Adj. (11) \$ 1,341,648 6,516 \$ 1,348,164

## Schedule 11: Units, Encounters and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP

LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT Fiscal Year: JULY 1, 2009 THROUGH JUNE 30, 2010 NPI Number: 1588709869

Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units or Encounters	Audit Adj.	Audited Total Units or Encounters	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
la	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH					0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH		144506.0		-	0
lc	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH		HUMBE	-		0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AH, 22		nengital		, u	0
le	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH	國部隊落	14001004	-		0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22					0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH		的技术	-	0.5	0
	Psychologists - Totals							
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ		MANG			0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ		<b>对特色</b>			0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ	DEPOSITE OF THE PARTY OF THE PA		<u> </u>		0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AJ, 22	經濟學				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	於國際結構				0
	Social Workers - Totals						<del></del>	<u>-</u>
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-			-	-	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151		186		-		0
3с	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	•	经长级基础		-	-	0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	22		Virginia.			0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153		NAME OF THE OWNER, OF THE OWNER, OF THE OWNER,	White Cold	-	-	0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22	<b>建基础</b>		-	-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	•	的复数	图 图 图 图			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	Hallie and	Maria and	-	-	0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD		1035			0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD		Section 1		-	0
4e	Non-IEP/IFSP Vision Assessment	99173	TD	S. DESERT	Sept.			0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD	COCCHI)	92200	-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002			Against a	-	-	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 Trained Health Care Aides - Totals	T1004				-		0
	and concentration of grown have the second	55,500,46,95,460	gent desirence.	ETA MARIENA	Negation to an			
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN	ALEGER STATE	1214(3.1.4) 107-11-161-1			0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22		2/10/2019/22			0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN		21-12-13-13-13-13-13-13-13-13-13-13-13-13-13-	<u>:</u>		
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22	A SEAR SHEET	2000 PER 0			0
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN	A Lagrangia	18839 - 100 10000 - 100			0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN		25/25/2016 25/25/2016		·	0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN	<b>新型斯尼州</b>		:	·	0
	Speech-Language Pathologists - Totals						-	<u>_</u>

## Schedule 11: Units, Encounters and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP

	LEA Provider Name: SAN DIEGO UNIFIED SCHOOL DISTRICT		Fiscal Year: JULY 1, 2009	THROUGH J	UNE 30, 201	0	NPI Number: 1588709869	
Row	Service Description	Procedure Code	Required Modifier(s)	Reported Total Units or Encounters	Audit Adj.	Audited Total Units or Encounters	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			TAX NO	-		0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional	92507	22					0
00	Audiologists - Totals			. 12-13-13-13-13-13-13-13-13-13-13-13-13-13-				-
	Service devictorials - Viscolation							
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551				(4)		0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552			mind.	-		0
	Audiologists/Audiometrists - Totals						-	
		06110	on.		Automotive .			
10a	Non-IEP/IFSP Developmental Assessment	96110	GP		EUR NO 15		<del></del>	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP GP				<u>-</u>	0 0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	於納場的多名的	Wildliam Co.			
	Physical Therapists - Totals							
lla	Non-IEP/IFSP Developmental Assessment	96110	GO					0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO					0
11 <b>c</b>	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	97110	GO, 22		Malan			0
	Occupational Therapists - Totals						-	
	,			No. THAT HOS POWERFORD STATE				
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		27-57			0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG		1.14			0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG		6445			0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG	阿爾斯基學經	100000			0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AG, 22		1791gh 63 5			0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG		Felvárore a	. <del></del>		0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22				<u> </u>	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG		Stanta Co			0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG	<b>以及于是独自</b>				0
	Physicians/Psychiatrists - Totals							
13a	Non-IEP/IFSP Vision Assessment	99173					_	0
134	Optometrists - Totals			West to Belliand Rich			-	-
	ST Management ( Society )							(Schedule 8)

Reported Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP Adjustments to Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP Audited Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP

Audit Adj. ( )

\$ - (Schedule 3)

## State of California

SAN DIEGO UNIFIED SCHOOL DISTRICT Report References CRCS Audit			 			Fiscal Period	riovidei Ivai	Provider Number / NPI	Adjustments
DHC 974.	NIFIED SCHOOL DI Report References	OOL DI	SIRICI			JULY 1, 2009 I HROUGH JUNE 30, 2010	553/66336 / 1568/09669	1288709809	=
Adj.	CRCS 37	2	Audit	Audit Report	5	Evalenation of Audit Adiustments	As	Increase (Decrease)	As Adjusted
ר מקום	ב פ	5	5	N N	DJUST	ADJUSTMENTS TO W/S A.1/B.1: SALARY, BENEFIT AND OTHER EXPENDITURES	DITURES	(2000)	
4	9	∢	c)	φ	N/A	Trained Health Care Aides To adjust reported salary expenditures to agree with the provider's record. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306	\$314,632	(\$8,905)	\$305,727
2 4 4	ω ω	B B	വവ	φ ∞	X X X	Trained Health Care Aides Audiologists To adjust reported benefit expenditures to agree with the provider's record. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306	\$186,324 62,643	(\$1,062) (3,676)	\$185,262 58,967
ω 4 4 4 4 4	- 4 0 K 8		ט ט ט ט ט	- 4 0 <i>C</i> 0	N N N N N N N N N N N N N N N N N N N	Psychologists School Nurses Trained Health Care Aides Speech-Language Pathologists Physical Therapists To adjust reported federal revenues to agree with the provider's record. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306	\$377,119 918,766 179,418 387,913 144,061	\$6,171 14,564 (4,205) 6,325 4,077	\$383,290 933,330 175,213 394,238 148,138
									Page 1

a	
=	
ō	
Ξ	
Ca	
of	
بو	
ta	
S	

Provider Name SAN DIEGO UNIFIED SCHOOL DISTRICT		Fiscal Period JULY 1, 2009 THROUGH JUNE 30, 2010	Provider Number / NPI SS3768338 / 1588709869	mber / NPI 1588709869	Adjustments 11
Audit Report	t				
do C	و ا	Explanation of Audit Adiustments	As	Increase (Decrease)	As Adjusted
		ADJUSTMENTS TO W/S A-1/B-1: OTHER COSTS			
r r r t	10 T	Psychologists Occupational Therapists To eliminate prior year Contractor Costs. 42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1	\$180,958 4,082,051	(\$54,325) (283,095)	\$126,633 * 3,798,956 *
7.7	— — Ш π	Psychologists Psychologists To reclassify contractor costs for proper indirect cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0 * 126,633	\$25,000 (25,000)	\$25,000 101,633
<b>7</b>	5 E	Licensed Vocational Nurses Licensed Vocational Nurses To reclassify contractor costs for proper indirect cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$0 742,505	\$100,000	\$100,000 642,505
<b>~</b> ~	7 E	Speech-Language Pathologists Speech-Language Pathologists To reclassify contractor costs for proper indirect cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$79,185 268,999	(\$4,185) 4,185	\$75,000 273,184
<u> </u>	ш ц	Physical Therapists Physical Therapists To reclassify contractor costs for proper indirect cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$213 370,195	\$99,788)	\$100,000
<b>7</b>	10 10 1	Occupational Therapists Occupational Therapists To reclassify contractor costs for proper indirect cost allocation. 42 CFR 413.20 and 413.24 CMS Pub. 15-1, Sections 2300 and 2304	\$3,692 * 3,798,956	\$71,308 (71,308)	\$75,000 3,727,648
		*Balance carried forward from prior/to subsequent adjustments			Page 2

## State of California

					_				_	-		-	 		 						
Adjustments 11		As Adjusted		176 724	122 608	22,000	13,356	207,629	15,807												í
nber / NPI 1588709869		Increase (Decrease)		5 888	2,255	2,000	3,816	5,594	1,591												
SS3768338 / 1588709869		As Reported	4VICES	170 836	120,000	50,021	9,540	202,035	14,216												
Fiscal Period JULY 1, 2009 THROUGH JUNE 30, 2010		C  -	ADJUSTMENT TO W/S A-3/B-3: PERCENT OF TIME PROVIDING LEA SERVICES		Psychologists	School Nurses	Trained Health Care Aides	Speech-Language Pathologists	Physical Therapists	To adjust reported total hours required to work (employees)	to agree with the provider's record.										
		Col.	ADJUS		Z/Z	√Z Z	N/A	A/N	A/N		2.5.2										
	Audit Report	Line	2		-	4	9	7	. σ	)											
STRICT	Audit	Sch.		(	מ	თ	0	σ	σ	)											
SIG TOC	erences	S.		(	ی	ပ	O	ر	) د	)											
ED SCH	Report References CRCS	Line		į	_	4	9	)	- 0	0											
<b>Provider Name</b> SAN DIEGO UNIFIED SCHOOL DISTRICT	R D	DHCS 2437 Page			_	7	7	. ^	- 1	,											
0 N		Adj.			10											24					

<u>.0</u>
-
aliforni
=
=
0
<u>_</u>
_
Ca
15
$\overline{}$
of o
of

200	Provider Name						Fiscal Period	בוסמותבו	Provider Number / NPI	Adjustments
SAN	SAN DIEGO UNIFIED SCHOOL DISTRICT	ED SCH	JOC DI	STRICT			JULY 1, 2009 THROUGH JUNE 30, 2010	SS3768338	SS3768338 / 1588709869	7
5	<b>X</b>	Report References	erences							2.5
	C DHCc 2/137	RCS			Audit Report					
Adj.	Page Page	Line	S	Sch.	Line		Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
	000			ADJU	ADJUSTMENT	1.	W/S A-4: UNITS, E	VIDING LEA SI	ERVICES	
7	α α	7	α	70	7	A/N	IFP Psychological Assessment: Initial/Triennial	1,318	2	1,320
=	מ פ	<u> 7</u>	ממ	5 5	<u> </u>	₹ X		. 5		=======================================
	8 -c	4 <sub>d</sub>	о со	2 9	4 <del>5</del>	Y X	_	1,191		1,198
	2 Q	4e	а	9	4e	N/A		169		176
	8-b	У.	В	10	<b>J</b>	A/N	EP	590		595
	8-b	7e	В	10	7e	N/A		75		8 0 4 2
	8-b	7f	В	10	7f	N/A		63		4 7 0 2
	8-p	7.	В	9	<u>'</u>	Y :		1,780	ى د برۇ	17.495
	8-p	7m	B	10	m/	Y'N		066,11		20,433
-	9-p	7n	8	9	7n	Y S		7		000,07
	8-p	8e	Ω 1	9	Se.	A/N		133		436
	ပ္	10d	Ω	9	109	Y S		280		3 5
	9 0 0	10e	<b>B</b> 1	9 9	10e	Y S		1 762		1 782
	ပု ထ (	10	nι	5 5	5 5	¥	LEP Occupational Trierapy Illuviousi Teaument - Illusia     Total Interim Medi-Cal Reimbursement-Services Documented in an IEP or IFSP	\$1 341 648	\$6.5	\$1,348,164
					•		To adjust reported Medi-Cal Settlement Data to agree with the following: Fiscal Intermediary Paid Claims Summary Reports: Report Date: June 18, 2014 Payment Period: July 1, 2009 through June 17, 2014 Service Period: July 1, 2009 through June 30, 2010 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			
										Page 4

## FINANCIAL AUDITS BRANCH EXIT CONFERENCE ACKNOWLEDGEMENT

ROVIDER	NPI / PROVIDER NO.	FPE .
SAN DIEGO UNIFIED SCHOOL DISTRICT	1588709869 / SS3768338	June, 30, 2010

An Exit Conference is provided in accordance with California Code of Regulations, Title 22, Section 51021. It is intended to inform you of the audit findings and supporting reasons and evidence for the findings, prior to the issuance of the Audit Report. In addition, it informs you of the specific instances in which no records were found to substantiate claims billed to the program, and allows you an opportunity to present relevant, accurate, and verifiable information concerning the audit or examination findings.

Within 15 calendar days of the exit conference, you must make available to the Department any records, which were identified, as either unavailable for review or missing. The Financial Audits Branch will consider the additional information, however, the Branch will not respond in writing other than through the issuance of the Audit Report.

	I, <u>Karen Clouhnan</u> acknowledge that on	11/4	2015, <u>Sai</u>	d Hursal	_of the
	Financial Audits Branch, Department of Health Care	e Services, he	eld an exit conf	erence at <i>V</i>	Ci
Čΰ	<u>nfeierce call</u> to explain the rationale behind propos				
	Copies of the Audit Adjustments Schedule and all v	working paper	s with audit adj	ustments were	
	provided. In addition, I was given the opportunity to	o discuss eac	h audit adjustm	ent with the au	ditor(s)
1	s necessary.				

## SPECIFIC AREAS OF CONCERN:

ADJUSTMENT NO.	ADJUSTMENT DESCRIPTION
1-3	ADJUSTMENTS TO W/S A.1/B.1: SALARY, BENEFIT AND EXPENDITURES
4-9	ADJUSTMENTS TO W/S A-1/B-1: OTHER COSTS
10	ADJUSTMENTS TO W/S A-3/B-3: PERCENT OF TIME PROVIDING LEA SERVICES
11	ADJUSTMENT TO W/S A-4: UNITS AND REIMBURSEMENT OF PROVIDING LEA SERVICES

The Department requests that you submit in writing any comments on the audit findings you deem necessary. This acknowledgement in no way constitutes a waiver of your right of appeal in accordance with Welfare and Institutions Code, Section 14171.

SIGNATURE () ()	TITLE	DATE , ,	
Lacen Coulman	Medi-Cal Coordinator	11/16/15	



NICK MACCHIONE, FACHE
AGENCY DIRECTOR

HEALTH AND HUMAN SERVICES AGENCY
AGENCY CONTRACT SUPPORT
5469 KEARNY VILLA ROAD, STE. 2300, MAIL STOP W-472
SAN DIEGO, CA 92123

SAN DIEGO, CA 92123 (858 ) 636-3530 • FAX (858) 636-3533 PATTY KAY DANON
DIRECTOR, AGENCY CONTRACT SUPPORT

February 10, 2016

Aidee Angulo, Program Manager San Diego Unified School District 2351 Cardinal Lane, Annex B San Diego, CA 92123

DESK AUDIT – COUNTY CONTRACT NOS. 45888, 522116, 522702, 523590, 528514 AND 543981 FOR FISCAL YEAR 2014/2015 THROUGH THE PRESENT

Dear Ms. Angulo:

Health and Human Services Agency (HHSA) Contract Support staff is conducting a desk audit on your HHSA contracts for fiscal year 2014/2015 through the present. The audit will include, but not be limited to, a review of your Independent Auditor's Report, an analysis of your latest financial statements, and other financial information.

So that we can complete the audit as expeditiously as possible and minimize interruption of your staff and resources, please submit the records listed on the enclosed checklist by March 14, 2016. Please mail or e-mail the requested records to:

County of San Diego
Health and Human Services Agency
Agency Contract Support – Contract Audits Unit
5469 Kearny Villa Road, Ste. 2300
San Diego, CA 92123
Attn: Amir Khair
OR

E-mail: amir.khair@sdcounty.ca.gov

We are notifying the Contracting Officer's Representatives (CORs) of this upcoming desk audit.

Ms. Angulo, Program Manager February 10, 2016 Page 2

If you have questions or are unable to comply with this request, please call Amir Khair, Contract Auditor at (858) 636-3544 as soon as possible.

Thank you for your cooperation.

Sincerely,

AMALIA AREVALO, Manager

Duma premo-0

**Contract Audits Unit** 

AA:AK Enclosure

cc: Michelle Bell, Program Manager, SDUSD
Gisela Ledezma, Program Supervisor, SDUSD
Stacey Musso, Supervising Licensed Clinician, SDUSD
Sandra Anthonsen, Adminitrative Assistant, SDUSD
Tania Valero, Budget Analyst, SDUSD
Arthur S. Hanby, Strategic Sourcing & Contracts Officer, SDUSD
Liliana Lau, Principal Admin Analyst, BHS
Wendy Maramba, COR, BHS
Frances Edwards, COR, BHS
Jeannie Hufford, Chief, Eligibility Operations
Charley Khoury, Chief, Eligibility Operations
Vincent Chau, COR, Eligibility Operations
Patty Kay Danon, Director, ACS

April Torbett, Chief Agency Operations, ACS

Agency Contract Support Staff

## San Diego Unified School District Contract Nos. 45888, 522116, 522702, 523590, 528514 & 543981

## HEALTH & HUMAN SERVICES AGENCY AGENCY CONTRACT SUPPORT DESK AUDIT FOR FISCAL YEAR 2014/2015 – PRESENT DOCUMENT CHECKLIST

ITEM	CONTRACT AUDIT PERIOD
GENERAL LEDGER/TRIAL BALANCE	FY 2014-2015
FISCAL POLICIES AND PROCEDURES, including:	LATEST
LIST OF PERSONS AND POSITIONS WHO ARE RESPONSIBLE FOR THE FOLLOWING CONTROL AREAS:  GENERAL LEDGER PAYROLL CASH DISBURSEMENTS CASH RECEIPTS	LATEST
PERSONNEL POLICIES AND PROCEDURES, including:  • Vacation/sick leave accruals  • Timesheets	LATEST
BANK RECONCILIATION  Bank Statement  Cash Account General Ledger  Bank Reconciliation Report	LATEST
COST ALLOCATION PLAN (Direct and Indirect)	FY 2014-2015
FEDERALLY APPROVED INDIRECT COST RATE (If applicable) or Organization Wide Indirect Cost Rate	FY 2014-2015
INDEPENDENT AUDITOR'S REPORT	LATEST
MANAGEMENT LETTER (if applicable)	LATEST
SINGLE AUDIT REPORT (if applicable)	LATEST
SUBCONTRACTOR MONITORING POLICY (If applicable)	LATEST
SUBCONTRACTOR AND CONSULTANT CONTRACTS	FY 2014-2015
LIST OF SUBCONTRACTORS AND CONSULTANTS PERTAINING TO COUNTY CONTRACTS. Include contract amount, service, and period. (if applicable)	FY 2014-2015

Note: Additional documents may be requested as needed.