

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

Audit Type	Comments
Dept. of Health Care Services (DHCS), Cost Reimbursement Comparison Schedule (CRCS) Medi-Cal Audit	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.

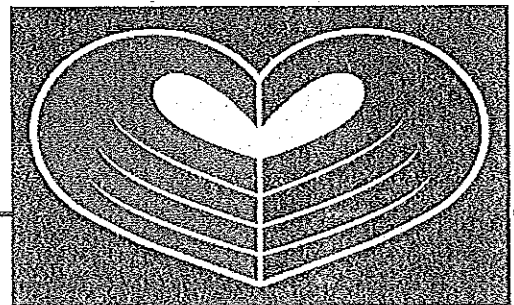
Please note this list is for information only and makes reference to ongoing and completed audits by outside agencies.

CPCS audit

10-11

AUDITS & INVESTIGATIONS

DHCS



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, 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**



JENNIFER KENT
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

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
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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.


By: 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 Number:
1588709869

	Reported	Audited
Total Net Overpayment/(Underpayment) for All LEA Services	\$ 190,633	\$ 271,142
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
3 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
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)	\$ -	\$ -
12 Interim Payment for Services Not Documented in an IEP or IFSP (1/1/11-3/31/11)	\$ -	\$ -
13 Interim Payment for Services Not Documented in an IEP or IFSP (4/1/11-6/30/11)	\$ -	\$ -
14 Total Interim Payment for LEA Services	\$ 2,168,045	\$ 2,181,238
15 Recovery of LEA payments for Unknown Modifiers	Adj. ()	
16 Other Payment Recovery Adjustments	Adj. ()	
17 Amount Due Provider (State)	\$ (190,633)	\$ (271,142)

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

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

NPI Number:
 1588709869

LEA Provider Name:
 SAN DIEGO UNIFIED SCHOOL DISTRICT

W/S A	Practitioner Type	Reported Total Personnel Costs A	Percent of Time Providing LEA Services Documented in an IEP or IFSP B	Reported Cost of Providing LEA Services Documented in an IEP or IFSP A*B=C	Audited Net Total Personnel Costs D (Schedule 4)	Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP E (Schedule 8)	Calculated Cost of Providing LEA Services Documented in an IEP or IFSP D*E=F	Excess of calculated LEA costs over audited personnel expenditures G	Audited Cost of Providing LEA Services Documented in an IEP or IFSP F-G=H
1.	Psychologists	\$ 13,595,137	2.22%	\$ 301,478	\$ 13,384,135	2.08%	\$ 278,519	\$ -	\$ 278,519
2.	Social Workers	225,038	3.29%	7,397	221,795	3.29%	7,290	0	7,290
3.	Counselors	297,794	0.25%	742	293,535	0.25%	731	0	731
4.	School Nurses	8,703,667	1.48%	129,107	8,569,276	1.46%	125,236	0	125,236
5.	Licensed Vocational Nurses	852,623	23.88%	203,610	852,623	23.88%	203,610	0	203,610
6.	Trained Health Care Aides	986,195	3.52%	34,726	967,394	3.31%	32,014	0	32,014
7.	Speech-Language Pathologists	16,341,895	3.48%	569,371	16,096,724	3.43%	552,594	0	552,594
8.	Audiologists	818,335	2.91%	23,787	805,359	2.94%	23,656	0	23,656
9.	Physical Therapists	1,218,603	2.42%	29,504	1,193,100	2.25%	26,831	0	26,831
10.	Occupational Therapists	6,190,660	1.50%	92,686	6,102,086	1.53%	93,086	0	93,086
11.	Physicians/Psychiatrists	-	0	-	-	0	-	0	-
	Total	\$ 49,229,946		\$ 1,392,408	\$ 48,486,026		\$ 1,343,567	\$ -	\$ 1,343,567

	Reported	Audited
a. Service Costs (Sum, F1 - F11)	\$ 1,392,408	\$ 1,343,567
b. Service costs excluded from indirect cost rate application	\$ 279,422	\$ 279,129
c. Service costs included in indirect cost rate application (a-b)	\$ 1,112,986	\$ 1,064,438
d. Indirect Cost Rate (Schedule 7)	2.32%	2.32%
e. Indirect Costs (c * d)	\$ 25,821	\$ 24,695
f. Total Service Costs (a + e)	\$ 1,418,229	\$ 1,368,262
g. Federal Medical Assistance Percentage (FMAP)	61.59%	61.59%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ 873,488	\$ 842,713
i. Interim Payment for services documented in an IEP (Schedule 10)	\$ 953,980	\$ 958,754
j. Overpayment/(Underpayment) (i - h)	\$ 80,492	\$ 116,041

**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

Practitioner Type	A	B	A*B=C	D	E	D*E=F	G	F-G=H
	Reported Total Personnel Costs	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Documented in an IEP or IFSP	Audited Net Personnel Costs (Schedule 4)	Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP (Schedule 8)	Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	Excess of calculated LEA costs over audited personnel expenditures	Audited Cost of Providing LEA Services Documented in an IEP or IFSP
W/S A								
1. Psychologists	\$ 13,595,137	1.87%	\$ 254,509	\$ 13,384,135	1.77%	\$ 236,253	\$ -	\$ 236,253
2. Social Workers	225,038	1.60%	3,596	221,795	1.60%	3,544	-	3,544
3. Counselors	297,794	0.74%	2,190	293,535	0.74%	2,158	-	2,158
4. School Nurses	8,703,687	1.21%	104,980	8,569,276	1.19%	101,765	-	101,765
5. Licensed Vocational Nurses	852,623	19.46%	165,963	852,623	19.46%	165,963	-	165,963
6. Trained Health Care Aides	986,195	1.12%	11,023	967,394	1.05%	10,163	-	10,163
7. Speech-Language Pathologists	16,341,895	2.69%	439,864	16,096,724	2.66%	428,236	-	428,236
8. Audiologists	818,335	1.53%	12,507	805,359	1.56%	12,554	-	12,554
9. Physical Therapists	1,218,603	2.26%	27,494	1,193,100	2.09%	24,897	-	24,897
10. Occupational Therapists	6,190,660	1.43%	88,402	6,102,086	1.45%	88,235	-	88,235
11. Physicians/Psychiatrists	-	0	-	-	0	-	-	-
Total	\$ 49,229,946		\$ 1,110,527	\$ 48,466,026		\$ 1,073,768	\$ -	\$ 1,073,768
			Reported			Audited		
a. Service Costs (Sum, F1 - F11)			\$ 1,110,527			\$ 1,073,768		\$ 1,073,768
b. Service costs excluded from indirect cost rate application			\$ 233,968			\$ 233,581		\$ 233,581
c. Service costs included in indirect cost rate application (a-b)			\$ 876,560			\$ 840,187		\$ 840,187
d. Indirect Cost Rate (Schedule 7)			2.32%			2.32%		2.32%
e. Indirect Costs (c * d)			\$ 20,335			\$ 19,492		\$ 19,492
f. Total Service Costs (a + e)			\$ 1,130,863			\$ 1,093,261		\$ 1,093,261
g. Federal Medical Assistance Percentage (FMAP)			58.77%			58.77%		58.77%
h. Medi-Cal Maximum Reimbursable (f * g)			\$ 664,608			\$ 642,509		\$ 642,509
i. Interim Payment for services documented in an IEP (Schedule 10.1)			\$ 729,305			\$ 735,512		\$ 735,512
j. Overpayment/(Underpayment) (i - h)			\$ 64,697			\$ 93,002		\$ 93,002

Schedule 2 - Summary of Services 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

NPI Number:
 1588709869

Practitioner Type	A	B	A*B=C	D	E	D*E=F	G	F-G=H
	Reported Total Personnel Costs	Percent of Time Providing LEA Services Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Documented in an IEP or IFSP	Audited Net Total Personnel Costs	Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP (Schedule 8)	Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	Excess of calculated LEA costs over audited personnel expenditures	Audited Cost of Providing LEA Services Documented in an IEP or IFSP
W/S A				(Schedule 4)				
1. Psychologists	\$ 13,595,137	0.93%	\$ 126,624	\$ 13,384,135	0.88%	\$ 118,207	\$ -	\$ 118,207
2. Social Workers	225,038	1.83%	4,113	221,795	1.83%	4,053	0	4,053
3. Counselors	297,794	0.43%	1,289	293,535	0.43%	1,271	0	1,271
4. School Nurses	8,703,667	1.22%	106,433	8,569,276	1.20%	102,819	0	102,819
5. Licensed Vocational Nurses	852,623	14.99%	127,807	852,623	14.99%	127,807	0	127,807
6. Trained Health Care Aides	986,195	1.02%	10,062	967,394	0.96%	9,276	0	9,276
7. Speech-Language Pathologists	16,341,895	1.75%	285,560	16,096,724	1.72%	276,587	0	276,587
8. Audiologists	818,335	0.96%	7,846	805,359	0.97%	7,827	0	7,827
9. Physical Therapists	1,218,603	2.13%	25,940	1,193,100	1.96%	23,334	0	23,334
10. Occupational Therapists	6,190,660	1.02%	63,148	6,102,086	1.03%	62,812	0	62,812
11. Physicians/Psychiatrists	-	0	-	-	0	-	-	-
Total	\$ 49,229,946		\$ 758,820	\$ 48,486,026		\$ 733,994	\$ -	\$ 733,994

	Reported	Audited
a. Service Costs (Sum, F1 - F11)	\$ 758,820	\$ 733,994
b. Service costs excluded from indirect cost rate application	\$ 175,362	\$ 174,913
c. Service costs included in indirect cost rate application (a-b)	\$ 583,458	\$ 559,081
d. Indirect Cost Rate (Schedule 7)	2.32%	2.32%
e. Indirect Costs (c * d)	\$ 13,536	\$ 12,971
f. Total Service Costs (a + e)	\$ 772,356	\$ 746,965
g. Federal Medical Assistance Percentage (FMAP)	56.88%	56.88%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ 439,316	\$ 424,873
i. Interim Payment for services documented in an IEP (Schedule 10.2)	\$ 484,760	\$ 486,372
j. Overpayment/(Underpayment) (i - h)	\$ 45,444	\$ 62,099

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

NPI Number:
 1588709869

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

LEA Provider Name:
 SAN DIEGO UNIFIED SCHOOL DISTRICT

W/S A Practitioner Type	Reported Total Personnel Costs		B Reported Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	A*B=C Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP		D Audited Net Total Personnel Costs (Schedule 4)	E Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP (Schedule 8)	D*E=F Calculated Cost of Providing LEA Services Not Documented in an IEP or IFSP		G Excess of calculated LEA costs over audited personnel expenditures	F-G=H Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP
	A			A*B=C				D*E=F			
1. Psychologists	\$ 13,595,137	0	-	\$ -	\$ 13,384,135	0	\$ -	\$ -	\$ -	\$ -	\$ -
2. Social Workers	225,038	0	-	-	221,795	0	-	-	-	-	-
3. Counselors	297,794	0	-	-	293,535	0	-	-	-	-	-
4. School Nurses	8,703,667	0	-	-	8,569,276	0	-	-	-	-	-
5. Licensed Vocational Nurses	852,623	0	-	-	852,623	0	-	-	-	-	-
6. Trained Health Care Aides	986,195	0	-	-	967,394	0	-	-	-	-	-
7. Speech-Language Pathologists	16,341,895	0	-	-	16,096,724	0	-	-	-	-	-
8. Audiologists	818,335	0	-	-	805,359	0	-	-	-	-	-
9. Physical Therapists	1,218,603	0	-	-	1,193,100	0	-	-	-	-	-
10. Occupational Therapists	6,190,660	0	-	-	6,102,086	0	-	-	-	-	-
11. Physicians/Psychiatrists	-	0	-	-	-	0	-	-	-	-	-
12. Optometrists	-	0	-	-	-	0	-	-	-	-	-
13. Audiometrists	-	0	-	-	-	0	-	-	-	-	-
Total	\$ 49,229,946			\$ -	\$ 48,486,026			\$ -	\$ -	\$ -	\$ -

	Reported	Audited
a. Service Costs (Sum, F1 - F11)	\$ -	\$ -
b. Service costs excluded from indirect cost rate application	\$ -	\$ -
c. Service costs included in indirect cost rate application (a-b)	\$ -	\$ -
d. Indirect Cost Rate (Schedule 7)	2.32%	2.32%
e. Indirect Costs (c * d)	\$ -	\$ -
f. Total Service Costs (a + e)	\$ -	\$ -
g. Federal Medical Assistance Percentage (FMAP)	61.59%	61.59%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ -	\$ -
i. Interim Payment for services not documented in an IEP (schedule 11)	\$ -	\$ -
j. Overpayment/(Underpayment) (i - h)	\$ -	\$ -

Schedule 3 - Summary of Services Not Documented in an IEP or IFSP
Dates of Services: 1/1/11-3/31/11

NPI Number:
1588709869

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

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

W/S A	Practitioner Type	Percent of Time Providing LEA Services		Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP		Audited Net Total Personnel Costs		Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP		Calculated Cost of Providing LEA Services Not Documented in an IEP or IFSP		Excess of calculated LEA costs over audited personnel expenditures		Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP	
		A	B	A*B=C	D	E (Schedule 8)	D*E=F	G	F-G=H						
	Psychologists	\$ 13,595,137	0	\$ -	13,384,135	0	\$ -	-	\$ -	-	-	-	-	-	-
	Social Workers	225,038	0	-	221,795	0	-	-	-	-	-	-	-	-	-
	Counselors	297,794	0	-	293,535	0	-	-	-	-	-	-	-	-	-
	School Nurses	8,703,667	0	-	8,569,276	0	-	-	-	-	-	-	-	-	-
	Licensed Vocational Nurses	852,623	0	-	852,623	0	-	-	-	-	-	-	-	-	-
	Trained Health Care Aides	986,195	0	-	967,394	0	-	-	-	-	-	-	-	-	-
	Speech-Language Pathologists	16,341,895	0	-	16,096,724	0	-	-	-	-	-	-	-	-	-
	Audiologists	818,335	0	-	805,359	0	-	-	-	-	-	-	-	-	-
	Physical Therapists	1,218,603	0	-	1,193,100	0	-	-	-	-	-	-	-	-	-
	Occupational Therapists	6,190,660	0	-	6,102,086	0	-	-	-	-	-	-	-	-	-
	Physicians/Psychiatrists	-	0	-	-	0	-	-	-	-	-	-	-	-	-
	Optometrists	-	0	-	-	0	-	-	-	-	-	-	-	-	-
	Audiometrists	-	0	-	-	0	-	-	-	-	-	-	-	-	-
	Total	\$ 49,229,946	0	\$ -	\$ 48,486,026	0	\$ -	\$ 48,486,026	0	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

	Reported	Audited
a. Service Costs (Sum, F1 - F11)	\$ -	\$ -
b. Service costs excluded from indirect cost rate application	\$ -	\$ -
c. Service costs included in indirect cost rate application (a-b)	\$ -	\$ -
d. Indirect Cost Rate (Schedule 7)	2.32%	2.32%
e. Indirect Costs (c * d)	\$ -	\$ -
f. Total Service Costs (a + e)	\$ -	\$ -
g. Federal Medical Assistance Percentage (FMAP)	58.77%	58.77%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ -	\$ -
i. Interim Payment for services not documented in an IEP (schedule 11.1)	\$ -	\$ -
j. Overpayment/(Underpayment) (i - h)	\$ -	\$ -

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

NPI Number:
1588709869

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

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

W/S A	Practitioner Type	A	B	A*B=C	D	E	D*E=F	G	F-G=H
		Reported Total Personnel Costs	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP	Audited Net Total Personnel Costs (Schedule 4)	Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP (Schedule 8)	Calculated Cost of Providing LEA Services Not Documented in an IEP or IFSP	Excess of calculated LEA costs over audited personnel expenditures	Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP
1.	Psychologists	\$ 13,595,137	0	\$ -	\$ 13,384,135	0	\$ -	\$ -	\$ -
2.	Social Workers	225,038	0	-	221,795	0	-	-	-
3.	Counselors	297,794	0	-	293,535	0	-	-	-
4.	School Nurses	8,703,667	0	-	8,569,276	0	-	-	-
5.	Licensed Vocational Nurses	852,623	0	-	852,623	0	-	-	-
6.	Trained Health Care Aides	986,195	0	-	967,394	0	-	-	-
7.	Speech-Language Pathologists	16,341,895	0	-	16,096,724	0	-	-	-
8.	Audiologists	818,335	0	-	805,359	0	-	-	-
9.	Physical Therapists	1,218,603	0	-	1,193,100	0	-	-	-
10.	Occupational Therapists	6,190,660	0	-	6,102,086	0	-	-	-
11.	Physicians/Psychiatrists	-	0	-	-	0	-	-	-
12.	Optometrists	-	0	-	-	0	-	-	-
13.	Audiometrists	-	0	-	-	0	-	-	-
		\$ 49,229,946		\$ -	\$ 48,486,026		\$ -	\$ -	\$ -
		Reported		Reported					Audited
a.	Service Costs (Sum, F1 - F11)			\$ -					\$ -
b.	Service costs excluded from indirect cost rate application			\$ -					\$ -
c.	Service costs included in indirect cost rate application (a-b)			\$ -					\$ -
d.	Indirect Cost Rate (Schedule 7)			2.32%					2.32%
e.	Indirect Costs (c * d)			\$ -					\$ -
f.	Total Service Costs (a + e)			\$ -					\$ -
g.	Federal Medical Assistance Percentage (FMAP)								
h.	Medi-Cal Maximum Reimbursable (f * g)			\$ -					\$ -
i.	Interim Payment for services not documented in an IEP (schedule 11.2)			\$ -					\$ -
j.	Overpayment/(Underpayment) (i - h)			\$ -					\$ -

Schedule 4 - Summary of Audited Personnel Costs

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
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	A	B	C	D	E = A+B+C-D
	(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
4. School Nurses	7,314,888	2,044,905	140,898	931,416	8,569,276
5. Licensed Vocational Nurses	-	-	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
8. Audiologists	636,068	169,291	-	-	805,359
9. Physical Therapists	778,207	298,566	258,111	141,784	1,193,100
10. Occupational Therapists	2,250,209	869,780	3,009,528	27,431	6,102,086
11. Physicians/Psychiatrists	-	-	-	-	-
12. Optometrists	-	-	-	-	-
13. Audiometrists	-	-	-	-	-
	<u>\$ 35,053,185</u>	<u>\$ 10,128,682</u>	<u>\$ 5,365,419</u>	<u>\$ 2,061,260</u>	<u>\$ 48,486,026</u>
					(Schedule 2,3)

Schedule 5 - Salary and Benefit Expenditures

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1588709869

Practitioner Type	Reported Salary Expenditures (1000-2999)	Audit Adj. ()	Audited Salary Expenditures	Reported Benefit Expenditures (3000-3999)	Audit Adj. (1)	Audited Benefit Expenditures	Reported Federal Revenues	Audit Adj. (2)	Audited Federal Revenues
	A	()		B	(1)		C	(2)	
1. Psychologists	10,651,494		10,651,494	2,952,591	(218,494)	2,734,097	465,382	(7,492)	\$ 457,890
2. Social Workers	189,670		189,670	78,072	(3,889)	74,203	49,385	(626)	48,759
3. Counselors	208,803		208,803	81,636	(4,260)	77,377	-	-	-
4. School Nurses	7,314,888		7,314,888	2,194,129	(148,224)	2,044,905	946,249	(14,833)	931,416
5. Licensed Vocational Nurses									
6. Trained Health Care Aides	715,367		715,367	364,838	(21,137)	343,701	94,010	(2,336)	91,674
7. Speech-Language Pathologists	12,308,480		12,308,480	3,767,854	(251,093)	3,516,761	368,230	(5,923)	362,307
8. Audiologists	636,068		636,068	182,267	(12,976)	169,291	-	-	-
9. Physical Therapists	778,207		778,207	327,892	(29,326)	298,566	145,007	(3,823)	141,784
10. Occupational Therapists	2,250,209		2,250,209	959,113	(89,333)	869,780	28,190	(759)	27,431
11. Physicians/Psychiatrists									
12. Optometrists									
13. Audiometrists									
Total	\$ 35,053,185	\$ -	\$35,053,185	\$ 10,908,393	\$ (779,711)	\$ 10,128,682	\$ 2,097,052	\$ (35,792)	\$ 2,061,260

(To Schedule 4)

(To Schedule 4)

(To Schedule 4)

Schedule I Other Costs

NPI Number:
1588709869

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

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)							Total Reported Other Costs H = Sum of A-G
	A	B	C	D	E	F	G	
1. Psychologists	107,243	7,838	17,865			323,488		\$ 456,434
2. Social Workers	2,955	477	2,373				875	6,681
3. Counselors	3,254	526	2,612				963	7,355
4. School Nurses	95,640	3,659	32,907			852,623	8,693	140,898
5. Licensed Vocational Nurses								852,623
6. Trained Health Care Aides	84,156	7,428	1,852		3,050	536,853	450	633,790
7. Speech-Language Pathologists								
8. Audiologists	11,963	5,640	2,222			238,285		258,111
9. Physical Therapists	34,593	16,308	6,526		2,280	2,949,821		3,009,528
10. Occupational Therapists								
11. Physicians/Psychiatrists								
12. Optometrists								
13. Audiometrists								
Total	\$ 339,805	\$ 41,876	\$ 66,357	\$ -	\$ 5,330	\$ 4,901,070	\$ 10,981	\$ 5,365,419

Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)							Total Audited Other Costs H = Sum of A-G
	A	B	C	D	E	F	G	
1. Psychologists	\$ 107,243	\$ 7,838	\$ 17,865	\$ -	\$ -	\$ 323,488	\$ -	\$ 456,434
2. Social Workers	2,955	477	2,373	-	-	-	875	6,681
3. Counselors	3,254	526	2,612	-	-	-	963	7,355
4. School Nurses	95,640	3,659	32,907	-	-	-	8,693	140,898
5. Licensed Vocational Nurses				-	-	-	-	852,623
6. Trained Health Care Aides	84,156	7,428	1,852	-	3,050	536,853	450	633,790
7. Speech-Language Pathologists				-	-	-	-	
8. Audiologists	11,963	5,640	2,222	-	-	238,285	-	258,111
9. Physical Therapists	34,593	16,308	6,526	-	2,280	2,949,821	-	3,009,528
10. Occupational Therapists				-	-	-	-	
11. Physicians/Psychiatrists				-	-	-	-	
12. Optometrists				-	-	-	-	
13. Audiometrists				-	-	-	-	
Total	\$ 339,805	\$ 41,876	\$ 66,357	\$ -	\$ 5,330	\$ 4,901,070	\$ 10,981	\$ 5,365,419

(To Schedule 4)

Schedule 7 - Adjustments to Other Costs

NPI Number:
1588709869

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

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

Reported Indirect Cost Rate
Audit Adj. () 2.32%
Audited Indirect Cost Rate 2.32%
(To Schedule 2,3)

(To Schedule 6)

**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

NPI Number:
1588709869

Practitioner Type	A (Schedule 9) Total Hours Required to Work (Employees)	B (Schedule 9) Total Hours Worked by Contractors	C=A+B Total Hours Worked by Employees and Contractors	D (Schedule 10) Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP	E = D/C (Dates of Service 7/1/10-12/31/10)	F (Dates of Service 1/1/11-3/31/11)	G = F/C (Dates of Service 1/1/11-3/31/11)	H (Dates of Service 4/1/11-6/30/11)	I = H/C (Dates of Service 4/1/11-6/30/11)
1. Psychologists	196,462	4,313	200,775	4,178	2.08%	3,544	1.77%	1,773	0.88%
2. Social Workers	6,120	-	6,120	201	3.29%	98	1.60%	112	1.83%
3. Counselors	6,120	-	6,120	15	0.25%	45	0.74%	27	0.43%
4. School Nurses	136,183	-	136,183	1,990	1.46%	1,617	1.19%	1,634	1.20%
5. Licensed Vocational Nurses	26,463	23,044	26,463	5,503	23.88%	4,486	19.46%	3,454	14.99%
6. Trained Health Care Aides	242,898	8,306	251,204	8,624	3.43%	6,683	2.66%	4,316	1.72%
7. Speech-Language Pathologists	11,456	-	11,456	337	2.94%	179	1.56%	111	0.97%
8. Audiologists	20,011	3,504	23,515	529	2.25%	491	2.09%	460	1.96%
9. Physical Therapists	58,595	43,413	102,008	1,556	1.53%	1,475	1.45%	1,050	1.03%
10. Occupational Therapists	-	-	-	-	0	-	0	-	0
11. Physicians/Psychiatrists	-	-	-	N/A	0	N/A	0	N/A	0
12. Optometrists	-	-	-	N/A	0	N/A	0	N/A	0
13. Audiometrists	704,307	82,580	786,887	23,809	(To Schedule 2)	18,895	(To Schedule 2)	13,191	(To Schedule 2)

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

NPI Number:
1588709869

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

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

Practitioner Type	A (Schedule 9)	B (Schedule 9)	C=A+B	D (Schedule 11)	E = D/C (Dates of Service 7/1/10-12/31/10)	F (Schedule 11.1)	G = F/C (Dates of Service 1/1/11-3/31/11)	H (Schedule 11.2)	I = H/C (Dates of Service 4/1/11-6/30/11)
	Total Hours Required to Work (Employees)	Total Hours Worked by Contractors	Total Hours Worked by Employees and Contractors	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP (Dates of Service 7/1/10-12/31/10)	Percent of Time Providing LEA Services Not Documented in an IEP of IFSP (Dates of Service 7/1/10-12/31/10)	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP (Dates of Service 1/1/11-3/31/11)	Percent of Time Providing LEA Services Not Documented in an IEP of IFSP (Dates of Service 1/1/11-3/31/11)	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP (Dates of Service 4/1/11-6/30/11)	Percent of Time Providing LEA Services Not Documented in an IEP of IFSP (Dates of Service 4/1/11-6/30/11)
1. Psychologists	196,462	4,313	200,775	-	0	-	0	-	0
2. Social Workers	6,120	-	6,120	-	0	-	0	-	0
3. Counselors	6,120	-	6,120	-	0	-	0	-	0
4. School Nurses	136,183	-	136,183	-	0	-	0	-	0
5. Licensed Vocational Nurses	-	23,044	23,044	-	0	-	0	-	0
6. Trained Health Care Aides	26,463	-	26,463	-	0	-	0	-	0
7. Speech-Language Pathologists	242,898	8,306	251,204	-	0	-	0	-	0
8. Audiologists	11,456	-	11,456	-	0	-	0	-	0
9. Physical Therapists	20,011	3,504	23,515	-	0	-	0	-	0
10. Occupational Therapists	58,595	43,413	102,008	-	0	-	0	-	0
11. Physicians/Psychiatrists	-	-	-	-	0	-	0	-	0
12. Optometrists	-	-	-	-	0	-	0	-	0
13. Audiometrists	-	-	-	-	0	-	0	-	0
	704,307	82,580	786,887	-	(To Schedule 3)	-	(To Schedule 3)	-	(To Schedule 3)

Schedule 9 - Adjustments to Reported Time

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

NPI Number:
1588709869

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

Practitioner Type	As Reported Total Hours Required to Work (Employees)	Audit Adj. (3)	Audit Adj. ()	Audit Adj. ()	Audit Adj. ()	Audit Adj. ()	Audit Adj. ()	As Audited Total Hours Required to Work (Employees)
1. Psychologists	184,998	11,464						196,462
2. Social Workers	6,120							6,120
3. Counselors	6,120							6,120
4. School Nurses	133,295	2,888						136,183
5. Licensed Vocational Nurses								26,463
6. Trained Health Care Aides	24,874	1,592						242,898
7. Speech-Language Pathologists	237,170	5,728						11,456
8. Audiologists	11,456							20,011
9. Physical Therapists	18,139	1,872						58,595
10. Occupational Therapists	58,595							
11. Physicians/Psychiatrists								
12. Optometrists								
13. Audiometrists	680,763	23,544						704,307
								(To Schedule 8)

Practitioner Type	As Reported Total Contractor Hours Paid	Audit Adj. ()	Audit Adj. ()	Audit Adj. ()	Audit Adj. ()	Audit Adj. ()	Audit Adj. ()	Audited Total Contractor Hours Paid
1. Psychologists	4,313							4,313
2. Social Workers								
3. Counselors								
4. School Nurses	23,044							23,044
5. Licensed Vocational Nurses								8,306
6. Trained Health Care Aides	8,306							3,504
7. Speech-Language Pathologists								43,413
8. Audiologists	3,504							
9. Physical Therapists	43,413							
10. Occupational Therapists								
11. Physicians/Psychiatrists								
12. Optometrists								
13. Audiometrists	82,580							82,580
								(To Schedule 8)

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 Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
1a	IFSP Psychological Assessment: Initial	96101	TL	-	-	-	-	-	0
1b	IFSP Psychological Assessment: Annual	96101	TL	52	-	-	-	-	0
1c	IFSP Psychological Assessment: Amended	96101	TL	TS	-	-	-	-	0
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	660	(3)	657	3,960	3,942
1e	IEP Psychological Assessment: Annual	96101	TM	52	4	-	4	8	8
1f	IEP Psychological Assessment: Amended	96101	TM	TS	58	(1)	57	116	114
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH	-	-	-	-	0
1h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22	-	-	103	94	94
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	103	-	14	4	4
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	14	-	-	-	0
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH	-	-	-	-	0
1l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22	-	-	75	15	15
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	75	-	22	1	1
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	22	-	-	4,198	4,178
Psychologists - Totals									
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ	-	-	-	-	0
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52	-	-	-	-	0
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ	-	-	-	-	0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ	-	-	-	-	0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52	-	-	-	-	0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ	-	-	-	-	0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ	-	-	-	-	0
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22	161	-	161	148	148
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	161	-	18	5	5
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	18	-	-	-	0
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ	-	-	-	-	0
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22	-	-	241	49	49
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ	241	-	5	0	0
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	5	-	-	201	201
Social Workers - Totals									
3a	IFSP Psychosocial status Assessment: Initial	96150	TL	-	-	-	-	-	0
3b	IFSP Psychosocial status Assessment: Annual	96150	TL	52	-	-	-	-	0
3c	IFSP Psychosocial status Assessment: Amended	96151	TL	-	-	-	-	-	0
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM	-	36	-	36	9	9
3e	IEP Psychosocial status Assessment: Annual	96150	TM	52	20	-	20	5	5
3f	IEP Psychosocial status Assessment: Amended	96151	TM	-	5	-	5	1	1
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-	-	-	-	-	0
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22	-	-	-	-	0
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	-	-	-	-	0
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22	-	-	-	-	0
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-	-	-	-	-	0
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22	-	-	-	-	0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-	-	-	-	-	0
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	-	-	-	15	15
Counselors - Totals									

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 Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
4a	IFSP Health Assessment: Initial	T1001	TL	-			-	-	0
4b	IFSP Health Assessment: Annual	T1001	TL	52			-	-	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS			-	-	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	427	4	431	747	754
4e	IEP Health Assessment: Annual	T1001	TM	52	47	6	53	47	53
4f	IEP Health Assessment: Amended	T1001	TM	TS	14		14	14	14
4g	IFSP Nursing Services	T1002	TL	-			-	-	0
4h	IEP Nursing Services	T1002	TM	-	4,676		4,676	1,169	1,169
	School Nurses - Totals							1,977	1,990
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
6a	IFSP Trained Health Care Aide Services	T1004	TL	-			-	-	0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	3,503		3,503	876	876
	Trained Health Care Aides - Totals							876	876
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN			-	-	0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52			-	-	0
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS			-	-	0
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	274	5	279	754	767
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	43		43	65	65
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	53		53	80	80
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN			-	-	0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22			-	-	0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	2,182	30	2,212	1,818	1,843
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	458	6	464	115	116
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN			-	-	0
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22			-	-	0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	17,592	91	17,683	5,375	5,403
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	4,164	36	4,200	347	350
	Speech-Language Pathologists - Totals							8,553	8,624
8a	IFSP Audiological Assessment: Initial	92506	TL	-			-	-	0
8b	IFSP Audiological Assessment: Annual	92506	TL	52			-	-	0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS			-	-	0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	57	1	58	114	116
8e	IEP Audiological Assessment: Annual	92506	TM	52	11	1	12	17	18
8f	IEP Audiological Assessment: Amended	92506	TM	TS	10		10	15	15
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	-			-	-	0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL	22			-	-	0
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-	198		198	182	182
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22	24		24	6	6
8k	IFSP Hearing Check	V5011	TL	-			-	-	0
8l	IEP Hearing Check	V5011	TM	-			-	-	0
	Audiologists - Totals							333	337
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-			-	-	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52			-	-	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-			-	-	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	52		52	150	150
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52			-	-	0
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-	3		3	6	6
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP			-	-	0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22			-	-	0
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	455	6	461	364	369
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22	17		17	4	4
	Physical Therapists - Totals							524	529

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 Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-					0	
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52					0	
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-					0	
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	172		172	495	495	
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52	5	1	6	10	12	
10f	IEP Occupational Therapy Assessment: Amended	97004	TM	-	17		17	34	34	
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO					0	
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22					0	
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	1,017	28	1,045	966	993	
10j	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22	87	1	88	22	22	
Occupational Therapists - Totals									1,527	1,556
11a	IFSP Health/Nutrition Assessment: initial	96150	TL	AG					0	
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52					0	
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG					0	
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG					0	
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52					0	
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG					0	
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG					0	
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22					0	
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG					0	
11j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22					0	
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG					0	
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22					0	
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG					0	
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22					0	
Physicians/Psychiatrists - Totals										

(To Schedule 8)

Reported Interim Medi-Cal Reimbursement - 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

	\$ 953,980
Adj. (4)	4,774
	\$ 958,754
	(To Schedule 2)

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1588709869

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)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
1a	IFSP Psychological Assessment: Initial	96101	TL	-			-	-	0
1b	IFSP Psychological Assessment: Annual	96101	TL	52			-	-	0
1c	IFSP Psychological Assessment: Amended	96101	TL	TS			-	-	0
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	568		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	33		33	66	66
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH			-	-	0
1h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22			-	-	0
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	57		57	52	52
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	3		3	1	1
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH			-	-	0
1l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22			-	-	0
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	73		73	15	15
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	5		5	0	0
Psychologists - Totals								3,544	3,544
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ			-	-	0
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52			-	-	0
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ			-	-	0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ			-	-	0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52			-	-	0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ			-	-	0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ			-	-	0
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22			-	-	0
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	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
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22			-	-	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
3a	IFSP Psychosocial status Assessment: Initial	96150	TL	-			-	-	0
3b	IFSP Psychosocial status Assessment: Annual	96150	TL	52			-	-	0
3c	IFSP Psychosocial status Assessment: Amended	96151	TL	-			-	-	0
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM	-	97		97	24	24
3e	IEP Psychosocial status Assessment: Annual	96150	TM	52	40		40	10	10
3f	IEP Psychosocial status Assessment: Amended	96151	TM	-	43		43	11	11
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-			-	-	0
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22			-	-	0
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-			-	-	0
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22			-	-	0
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-			-	-	0
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22			-	-	0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-			-	-	0
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22			-	-	0
Counselors - Totals								45	45

Schedule 10.1: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 1/1/14-3/31/14

Row	Service Description	Procedure Code	IFSP (TL) or IEP (TM) Modifier	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
4a	IFSP Health Assessment: Initial	T1001	TL	-	-	-	-	-	0
4b	IFSP Health Assessment: Annual	T1001	TL	52	-	-	-	-	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS	-	-	-	-	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	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	-	-	-	-	-	0
4h	IEP Nursing Services	T1002	TM	-	3,105	-	3,105	777	777
	School Nurses - Totals							1,608	1,617
5a	IFSP LVN Services	T1003	TL	-	-	-	-	-	0
5b	IEP LVN Services	T1003	TM	-	17,942	-	17,942	4,486	4,486
	Licensed Vocational Nurses - Totals							4,486	4,486
6a	IFSP Trained Health Care Aide Services	T1004	TL	-	-	-	-	-	0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	1,112	-	1,112	278	278
	Trained Health Care Aides - Totals							278	278
7a	IFSP Speech/Language Assessment: Initial	92506	TL	GN	-	-	-	-	0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52	-	-	-	-	0
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS	-	-	-	-	0
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	256	3	259	704	712
7e	IEP Speech/Language Assessment: Annual	92506	TM	GN, 52	41	11	52	62	78
7f	IEP Speech/Language Assessment: Amended	92506	TM	GN, TS	19	-	19	29	29
7g	IFSP Speech Therapy, Individual Treatment - Initial	92507	TL	GN	-	-	-	-	0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22	-	-	-	-	0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	1,630	14	1,644	1,358	1,370
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	120	1	121	30	30
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN	-	-	-	-	0
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22	-	-	-	-	0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	13,048	122	14,070	4,262	4,299
7n	IEP Speech Therapy, Group Treatment - Additional	92508	TM	GN, 22	1,957	21	1,978	163	165
	Speech-Language Pathologists - Totals							6,607	6,683
8a	IFSP Audiological Assessment: Initial	92506	TL	-	-	-	-	-	0
8b	IFSP Audiological Assessment: Annual	92506	TL	52	-	-	-	-	0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS	-	-	-	-	0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	28	1	29	56	58
8e	IEP Audiological Assessment: Annual	92506	TM	52	6	1	7	9	11
8f	IEP Audiological Assessment: Amended	92506	TM	TS	6	-	6	9	9
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	-	-	-	-	-	0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL	22	-	-	-	-	0
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-	107	-	107	98	98
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22	12	-	12	3	3
8k	IFSP Hearing Check	V5011	TL	-	-	-	-	-	0
8l	IEP Hearing Check	V5011	TM	-	-	-	-	-	0
	Audiologists - Totals							175	179
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-	-	-	-	-	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52	-	-	-	-	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-	-	-	-	-	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	60	-	60	173	173
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52	-	-	-	-	0
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-	2	-	2	4	4
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP	-	-	-	-	0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22	-	-	-	-	0
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	385	3	388	308	310
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22	14	-	14	4	4
	Physical Therapists - Totals							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	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (5)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-			-	-	0
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52			-	-	0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-			-	-	0
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	212	2	214	611	616
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52	11		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			-	-	0
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22			-	-	0
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	808	13	821	768	780
10j	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	96150	TL	AG			-	-	0
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52			-	-	0
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG			-	-	0
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG			-	-	0
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52			-	-	0
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG			-	-	0
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG			-	-	0
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22			-	-	0
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG			-	-	0
11j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22			-	-	0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG			-	-	0
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22			-	-	0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG			-	-	0
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22			-	-	0
Physicians/Psychiatrists - Totals								-	-
									(To Schedule 8)

Reported Interim Medi-Cal Reimbursement - 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

\$	729,305
Adj (5)	6,207
\$	735,512
(To Schedule 2)	

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1588709869

Schedule 10.2: Units and Reimbursement of Providing LEA Services Documented in an IEP or IFSP
Dates of Service 4/1/13-6/30/14

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 Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
1a	IFSP Psychological Assessment: Initial	96101	TL	-	-	-	-	-	0
1b	IFSP Psychological Assessment: Annual	96101	TL	52	-	-	-	-	0
1c	IFSP Psychological Assessment: Amended	96101	TL	TS	-	-	-	-	0
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	282	1	283	1,692	1,698
1e	IEP Psychological Assessment: Annual	96101	TM	52	1	2	3	2	6
1f	IEP Psychological Assessment: Amended	96101	TM	TS	18	-	18	36	36
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH	-	-	-	-	0
1h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22	-	-	-	-	0
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	31	-	31	28	28
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	2	-	2	1	1
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH	-	-	-	-	0
1l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22	-	-	-	-	0
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	21	-	21	4	4
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	1	-	1	0	0
Psychologists - Totals								1,763	1,773
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ	-	-	-	-	0
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52	-	-	-	-	0
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ	-	-	-	-	0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ	-	-	-	-	0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52	-	-	-	-	0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ	-	-	-	-	0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ	-	-	-	-	0
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22	-	-	-	-	0
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	87	-	87	80	80
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22	14	-	14	4	4
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ	-	-	-	-	0
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22	-	-	-	-	0
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ	133	-	133	27	27
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	39	-	39	2	2
Social Workers - Totals								112	112
3a	IFSP Psychosocial status Assessment: Initial	96150	TL	-	-	-	-	-	0
3b	IFSP Psychosocial status Assessment: Annual	96150	TL	52	-	-	-	-	0
3c	IFSP Psychosocial status Assessment: Amended	96151	TL	-	-	-	-	-	0
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM	-	8	-	8	2	2
3e	IEP Psychosocial status Assessment: Annual	96150	TM	52	4	-	4	1	1
3f	IEP Psychosocial status Assessment: Amended	96151	TM	-	94	-	94	24	24
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-	-	-	-	-	0
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22	-	-	-	-	0
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	-	-	-	-	0
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22	-	-	-	-	0
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-	-	-	-	-	0
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22	-	-	-	-	0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-	-	-	-	-	0
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	-	-	-	-	0
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 Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
4a	IFSP Health Assessment: Initial	T1001	TL	-			-	-	0
4b	IFSP Health Assessment: Annual	T1001	TL	52			-	-	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS			-	-	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	235		235	411	411
4e	IEP Health Assessment: Annual	T1001	TM	52	32	4	36	32	36
4f	IEP Health Assessment: Amended	T1001	TM	TS	10		10	10	10
4g	IFSP Nursing Services	T1002	TL	-			-	-	0
4h	IEP Nursing Services	T1002	TM	-	4,707		4,707	1,177	1,177
	School Nurses - Totals							1,630	1,634
5a	IFSP LVN Services	T1003	TL	-			-	-	0
5b	IEP 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			-	-	0
7b	IFSP Speech/Language Assessment: Annual	92506	TL	GN, 52			-	-	0
7c	IFSP Speech/Language Assessment: Amended	92506	TL	GN, TS			-	-	0
7d	IEP Speech/Language Assessment: Initial/Triennial	92506	TM	GN	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			-	-	0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	1,118	1	1,119	932	933
7j	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			-	-	0
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22			-	-	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	92508	TM	GN, 22	1,289		1,289	107	107
	Speech-Language Pathologists - Totals							4,289	4,316
8a	IFSP Audiological Assessment: Initial	92506	TL	-			-	-	0
8b	IFSP Audiological Assessment: Annual	92506	TL	52			-	-	0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS			-	-	0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	19		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
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-	68		68	62	62
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22	2		2	1	1
8k	IFSP Hearing Check	V5011	TL	-			-	-	0
8l	IEP Hearing Check	V5011	TM	-			-	-	0
	Audiologists - Totals							110	111
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-			-	-	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52			-	-	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-			-	-	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	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
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP			-	-	0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22			-	-	0
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	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	Other Required Modifier(s)	Reported Total Units or Encounters	Audit Adj. (6)	Audited Total Units	Reported Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP	Audited Medi-Cal Hours Reimbursed for Services Documented in an IEP or IFSP
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-					0
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52					0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-					0
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	126		126	363	363
10e	IEP Occupational Therapy Assessment: Annual	97003	TM	52	5		5	10	10
10f	IEP Occupational Therapy Assessment: Amended	97004	TM	-	7		7	14	14
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO					0
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22					0
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	677	10	687	643	653
10j	IEP Occupational Therapy Individual Treatment - Additional	97110	TM	GO, 22	42		42	11	11
Occupational Therapists - Totals								1,041	1,050
11a	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG					0
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52					0
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG					0
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG					0
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52					0
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG					0
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG					0
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22					0
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG					0
11j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22					0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG					0
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22					0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG					0
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22					0
Physicians/Psychiatrists - Totals									
									(To Schedule 8)

Reported Interim Medi-Cal Reimbursement - 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

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

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1586709889

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
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH			-	-	0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH			-	-	0
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH			-	-	0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additl	96152	AH, 22			-	-	0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH			-	-	0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22			-	-	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH			-	-	0
	Psychologists - Totals							
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ			-	-	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ			-	-	0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ			-	-	0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additl	96152	AJ, 22			-	-	0
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ			-	-	0
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22			-	-	0
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ			-	-	0
	Social Workers - Totals							
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-			-	-	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-			-	-	0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-			-	-	0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additl	96152	22			-	-	0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-			-	-	0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22			-	-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-			-	-	0
	Counselors - Totals							
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD			-	-	0
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD			-	-	0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TO			-	-	0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD			-	-	0
4e	Non-IEP/IFSP Vision Assessment	99173	TD			-	-	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD			-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
	School Nurses - Totals							
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
	Licensed Vocational Nurses - Totals							
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
	Trained Health Care Aides - Totals							
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN			-	-	0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22			-	-	0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN			-	-	0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22			-	-	0
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN			-	-	0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN			-	-	0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN			-	-	0
	Speech-Language Pathologists - Totals							

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

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	-	-	-	-	0
	Audiologists - Totals							
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	-	-	-	-	-	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-	-	-	-	-	0
	Audiologists/Audiometrists - Totals							
10a	Non-IEP/IFSP Developmental Assessment	96110	GP	-	-	-	-	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP	-	-	-	-	0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	-	-	-	-	0
	Physical Therapists - Totals							
11a	Non-IEP/IFSP Developmental Assessment	96110	GO	-	-	-	-	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	-	-	-	-	0
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	97110	GO, 22	-	-	-	-	0
	Occupational Therapists - Totals							
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG	-	-	-	-	0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG	-	-	-	-	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG	-	-	-	-	0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG	-	-	-	-	0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG	-	-	-	-	0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AG, 22	-	-	-	-	0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG	-	-	-	-	0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22	-	-	-	-	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG	-	-	-	-	0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG	-	-	-	-	0
	Physicians/Psychiatrists - Totals							
13a	Non-IEP/IFSP Vision Assessment	99173	-	-	-	-	-	0
	Optometrists - Totals							
								(To Schedule 8)
	Reported Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP							
	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

NPI Number:
1588709869

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 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			-	-	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 - Additio	96152	AH, 22			-	-	0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH			-	-	0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22			-	-	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH			-	-	0
	Psychologists - Totals							
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ			-	-	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ			-	-	0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ			-	-	0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additio	96152	AJ, 22			-	-	0
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ			-	-	0
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22			-	-	0
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ			-	-	0
	Social Workers - Totals							
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-			-	-	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-			-	-	0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-			-	-	0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additio	96152	22			-	-	0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-			-	-	0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22			-	-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-			-	-	0
	Counselors - Totals							
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD			-	-	0
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD			-	-	0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD			-	-	0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD			-	-	0
4e	Non-IEP/IFSP Vision Assessment	99173	TD			-	-	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD			-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
	School Nurses - Totals							
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
	Licensed Vocational Nurses - Totals							
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
	Trained Health Care Aides - Totals							
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN			-	-	0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22			-	-	0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN			-	-	0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22			-	-	0
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN			-	-	0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN			-	-	0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN			-	-	0
	Speech-Language Pathologists - Totals							

Schedule 11.1: Units and Reimbursement of Providing LEA Services Not Documented in an IEP or IFSP
Dates of Service 7/1/10-3/31/11

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
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507	-	-	-	-	-	0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional	92507	22	-	-	-	-	0
	Audiologists - Totals							
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	-	-	-	-	-	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-	-	-	-	-	0
	Audiologists/Audiometrists - Totals							
10a	Non-IEP/IFSP Developmental Assessment	96110	GP	-	-	-	-	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP	-	-	-	-	0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	-	-	-	-	0
	Physical Therapists - Totals							
11a	Non-IEP/IFSP Developmental Assessment	96110	GO	-	-	-	-	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	-	-	-	-	0
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	97110	GO, 22	-	-	-	-	0
	Occupational Therapists - Totals							
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG	-	-	-	-	0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG	-	-	-	-	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG	-	-	-	-	0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG	-	-	-	-	0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG	-	-	-	-	0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AG, 22	-	-	-	-	0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG	-	-	-	-	0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22	-	-	-	-	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG	-	-	-	-	0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG	-	-	-	-	0
	Physicians/Psychiatrists - Totals							
13a	Non-IEP/IFSP Vision Assessment	99173	-	-	-	-	-	0
	Optometrists - Totals							
								(To Schedule 8)
	Reported Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP							
	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

NPI Number:
1588709869

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
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH			-	-	0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH			-	-	0
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH			-	-	0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additic	96152	AH, 22			-	-	0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH			-	-	0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22			-	-	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH			-	-	0
Psychologists - Totals							-	-
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ			-	-	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ			-	-	0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ			-	-	0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additic	96152	AJ, 22			-	-	0
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ			-	-	0
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22			-	-	0
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ			-	-	0
Social Workers - Totals							-	-
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-			-	-	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-			-	-	0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-			-	-	0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additic	96152	22			-	-	0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-			-	-	0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22			-	-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-			-	-	0
Counselors - Totals							-	-
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD			-	-	0
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD			-	-	0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD			-	-	0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD			-	-	0
4e	Non-IEP/IFSP Vision Assessment	99173	TD			-	-	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD			-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
School Nurses - Totals							-	-
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
Licensed Vocational Nurses - Totals							-	-
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
Trained Health Care Aides - Totals							-	-
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN			-	-	0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22			-	-	0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN			-	-	0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22			-	-	0
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN			-	-	0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN			-	-	0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN			-	-	0
Speech-Language Pathologists - Totals							-	-

Schedule 11.2: 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
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507	-	-	-	-	-	0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional	92507	22	-	-	-	-	0
	Audiologists - Totals							
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	-	-	-	-	-	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-	-	-	-	-	0
	Audiologists/Audiometrists - Totals							
10a	Non-IEP/IFSP Developmental Assessment	95110	GP	-	-	-	-	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP	-	-	-	-	0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22	-	-	-	-	0
	Physical Therapists - Totals							
11a	Non-IEP/IFSP Developmental Assessment	96110	GO	-	-	-	-	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO	-	-	-	-	0
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	97110	GO, 22	-	-	-	-	0
	Occupational Therapists - Totals							
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG	-	-	-	-	0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG	-	-	-	-	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG	-	-	-	-	0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG	-	-	-	-	0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG	-	-	-	-	0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AG, 22	-	-	-	-	0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG	-	-	-	-	0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22	-	-	-	-	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG	-	-	-	-	0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG	-	-	-	-	0
	Physicians/Psychiatrists - Totals							
13a	Non-IEP/IFSP Vision Assessment	99173	-	-	-	-	-	0
	Optometrists - Totals							

(To Schedule 8)

Reported Interim Medi-Cal Reimbursement - 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

NPI Number:
1568709869

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments							
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2010 THROUGH JUNE 30, 2011		SS3768338 / 1588709869		6							
Adj. No.	Page	Report References		Col.	Line	Sch.	Col.	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Cost Report	Audit Report										
ADJUSTMENTS TO W/S A.1/B.1: SALARY, BENEFIT AND OTHER EXPENDITURES													
1	4	1	1	B	5	5	N/A	1	N/A	Psychologists	\$2,952,591	(\$218,494)	\$2,734,097
4	4	2	2	B	5	5	N/A	2	N/A	Social Workers	78,072	(3,869)	74,203
4	4	3	3	B	5	5	N/A	3	N/A	Counselors	81,636	(4,260)	77,377
4	4	4	4	B	5	5	N/A	4	N/A	School Nurses	2,194,129	(149,224)	2,044,905
4	4	6	6	B	5	5	N/A	6	N/A	Trained Health Care Aides	364,838	(21,137)	343,701
4	4	7	7	B	5	5	N/A	7	N/A	Speech-Language Pathologists	3,767,854	(251,093)	3,516,761
4	4	8	8	B	5	5	N/A	8	N/A	Audiologists	182,267	(12,976)	169,291
4	4	9	9	B	5	5	N/A	9	N/A	Physical Therapists	327,892	(29,326)	298,566
4	4	10	10	B	5	5	N/A	10	N/A	Occupational Therapists	959,113	(89,333)	869,780
To adjust reported benefits expenditure to agree with the provider's payroll records.													
42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306													
2	4	1	1	D	5	5	N/A	1	N/A	Psychologists	\$465,382	(\$7,492)	\$457,890
4	4	2	2	D	5	5	N/A	2	N/A	Social Workers	49,385	(626)	48,759
4	4	4	4	D	5	5	N/A	4	N/A	School Nurses	946,249	(14,833)	931,416
4	4	6	6	D	5	5	N/A	6	N/A	Trained Health Care Aides	94,010	(2,336)	91,674
4	4	7	7	D	5	5	N/A	7	N/A	Speech-Language Pathologists	368,230	(5,923)	362,307
4	4	9	9	D	5	5	N/A	9	N/A	Physical Therapists	145,607	(3,823)	141,784
4	4	10	10	D	5	5	N/A	10	N/A	Occupational Therapists	28,190	(759)	27,431
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													

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments			
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2010 THROUGH JUNE 30, 2011		SS3768338 / 1588709869		6			
Adj. No.	Page	Report Referencés		Sch.	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
		Cost Report	Audit Report						
3	7	1	C	9	1	N/A	184,998	11,464	196,462
	7	4	C	9	4	N/A	133,295	2,888	136,183
	7	6	C	9	6	N/A	24,871	1,592	26,463
	7	7	C	9	7	N/A	237,170	5,728	242,898
	7	9	C	9	9	N/A	18,139	1,872	20,011
<p>ADJUSTMENT TO W/S A-3/B-3: PERCENT OF TIME PROVIDING LEA SERVICES</p> <p>Psychologists School Nurses Trained Health Care Aides Speech-Language Pathologists Physical Therapists</p> <p>To adjust reported total hours required to work to agree with the provider's record. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>									

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments					
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2010 THROUGH JUNE 30, 2011		SS3768338 / 1588709869		6					
Adj. No.	Page	Report References		Sch.	Line	Col.	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
		Cost Report	Audit Report								
4	8-a	1d	B	10	1d	N/A	1d	N/A	660	(3)	657
	8-a	1f	B	10	1f	N/A	1f	N/A	58	(1)	57
	8-b	4d	B	10	4d	N/A	4d	N/A	427	4	431
	8-b	4e	B	10	4e	N/A	4e	N/A	47	6	53
	8-b	7d	B	10	7d	N/A	7d	N/A	274	5	279
	8-b	7i	B	10	7i	N/A	7i	N/A	2,182	30	2,212
	8-b	7j	B	10	7j	N/A	7j	N/A	458	6	464
	8-b	7m	B	10	7m	N/A	7m	N/A	17,592	91	17,683
	8-b	7n	B	10	7n	N/A	7n	N/A	4,164	36	4,200
	8-b	8d	B	10	8d	N/A	8d	N/A	57	1	58
	8-b	8e	B	10	8e	N/A	8e	N/A	11	1	12
	8-b	9i	B	10	9i	N/A	9i	N/A	455	6	461
	8-c	10e	B	10	10e	N/A	10e	N/A	5	1	6
	8-c	10i	B	10	10i	N/A	10i	N/A	1,017	28	1,045
	8-c	10j	B	10	10j	N/A	10j	N/A	87	1	88
	8-c	N/A	F	10	N/A	N/A	N/A	N/A	\$953,980	\$4,774	\$958,754

ADJUSTMENT TO W/S A-4: UNITS, ENCOUNTERS AND REIMBURSEMENT OF PROVIDING LEA SERVICES

Explanation of Audit Adjustments

IEP Psychological Assessment: Initial/Triennial
 IEP Psychological Assessment: Amended
 IEP Health Assessment: Initial/Triennial
 IEP Health Assessment: Annual
 IEP Speech/Language Assessment: Initial/Triennial
 IEP Speech Therapy, Individual Treatment - Initial
 IEP Speech Therapy, Individual Treatment - Additional
 IEP Speech Therapy, Group Treatment - Initial
 IEP Speech Therapy, Group Treatment - Additional
 IEP Audiological Assessment: Initial/Triennial
 IEP Audiological Assessment: Annual
 IEP Physical Therapy Individual Treatment - Initial
 IEP Occupational Therapy Assessment: Annual
 IEP Occupational Therapy Individual Treatment - Initial
 IEP Occupational Therapy Individual Treatment - Additional
 Total Interim Medi-Cal Reimbursement-Services Documented in an IEP or IFSP

To adjust reported Medi-Cal Settlement Data to agree with the following:
 Fiscal Intermediary 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
 CMS Pub. 15-1, Sections 2304, 2404 and 2408
 CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments			
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2010 THROUGH JUNE 30, 2011		SS3768338 / 1588709869		6			
Adj. No.	Report References		Sch.	Line	Col.	As Reported	Increase (Decrease)	As Adjusted	
	Cost Report	Audit Report							
	DHCS 2437								
5	9-b	4d	B	10	4d	N/A	443	2	445
	9-b	4e	B	10	4e	N/A	41	6	47
	9-b	7d	B	10	7d	N/A	256	3	259
	9-b	7e	B	10	7e	N/A	41	11	52
	9-b	7i	B	10	7i	N/A	1,630	14	1,644
	9-b	7j	B	10	7j	N/A	120	1	121
	9-b	7m	B	10	7m	N/A	13,948	122	14,070
	9-b	7n	B	10	7n	N/A	1,957	21	1,978
	9-b	8d	B	10	8d	N/A	28	1	29
	9-b	8e	B	10	8e	N/A	6	1	7
	9-b	9i	B	10	9i	N/A	385	3	388
	9-c	10d	B	10	10d	N/A	212	2	214
	9-c	10i	B	10	10i	N/A	808	13	821
	9-c	10j	B	10	10j	N/A	58	1	59
	9-c	N/A	F	10	N/A	N/A	\$729,305	\$6,207	\$735,512

ADJUSTMENT TO W/S A-4: UNITS, ENCOUNTERS AND REIMBURSEMENT OF PROVIDING LEA SERVICES

Explanation of Audit Adjustments

IEP Health Assessment: Initial/Triennial
 IEP Health Assessment: Annual
 IEP Speech/Language Assessment: Initial/Triennial
 IEP Speech/Language Assessment: Annual
 IEP Speech Therapy, Individual Treatment - Initial
 IEP Speech Therapy, Individual Treatment - Additional
 IEP Speech Therapy, Group Treatment - Initial
 IEP Speech Therapy, Group Treatment - Additional
 IEP Audiological Assessment: Initial/Triennial
 IEP Audiological Assessment: Annual
 IEP Physical Therapy Individual Treatment - Initial
 IEP Occupational Therapy Assessment: Initial/Triennial
 IEP Occupational Therapy Individual Treatment - Initial
 IEP Occupational Therapy Individual Treatment - Additional
 Total Interim Medi-Cal Reimbursement-Services Documented in an IEP or IFSP

To adjust reported Medi-Cal Settlement Data to agree with the following:

- Fiscal Intermediary Paid Claims Summary Reports:
 - 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
- CCR, Title 22, Section 51541

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments						
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2010 THROUGH JUNE 30, 2011		SS3763338 / 1588709869		6						
Adj. No.	Page	Report References		Sch.	Line	Col.	Line	Col.	Explanation of Audit Adjustments	As Reported	Increase (Decrease)	As Adjusted
		Cost Report	Audit Report									
6	10-a	1d	B	10	1d	N/A			IEP Psychological Assessment: Initial/Triennial	282	1	283
	10-a	1e	B	10	1e	N/A			IEP Psychological Assessment: Annual	1	2	3
	10-b	4e	B	10	4e	N/A			IEP Health Assessment: Annual	32	4	36
	10-b	7d	B	10	7d	N/A			IEP Speech/Language Assessment: Initial/Triennial	153	5	158
	10-b	7e	B	10	7e	N/A			IEP Speech/Language Assessment: Annual	22	5	27
	10-b	7i	B	10	7i	N/A			IEP Speech Therapy, Individual Treatment - Initial	1,118	1	1,119
	10-b	7j	B	10	7j	N/A			IEP Speech Therapy, Individual Treatment - Additional	73	1	74
	10-b	7m	B	10	7m	N/A			IEP Speech Therapy, Group Treatment - Initial	9,034	15	9,049
	10-b	8e	B	10	8e	N/A			IEP Audiological Assessment: Annual	3	1	4
	10-b	9i	B	10	9i	N/A			IEP Physical Therapy Individual Treatment - Initial	438	(1)	437
	10-c	10i	B	10	10i	N/A			IEP Occupational Therapy Individual Treatment - Initial	677	10	687
	10-c	N/A	F	10	N/A	N/A			Total Interim Medi-Cal Reimbursement-Services Documented in an IEP or IFSP	\$484,760	\$2,212	\$486,972

ADJUSTMENT TO W/S A-4: UNITS, ENCOUNTERS AND REIMBURSEMENT OF PROVIDING LEA SERVICES

To adjust reported Medi-Cal Settlement Data to agree with the following:
 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, 413.53, 413.60, 413.64 and 433.139
 CMS Pub. 15-1, Sections 2304, 2404 and 2408
 CCR, Title 22, Section 51541



JENNIFER KENT
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

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**

PROVIDER SAN DIEGO UNIFIED SCHOOL DISTRICT	NPI / PROVIDER NO. 1588709869 / SS3768338	FPE June, 30, 2011
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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, Karen Cloutman acknowledge that on 11/4 2015, Said Mursat of the Financial Audits Branch, Department of Health Care Services, held an exit conference at via conference call to explain the rationale behind proposed audit adjustment numbers 1 through 6. Copies of the Audit Adjustments Schedule and all working papers with audit adjustments were provided. In addition, I was given the opportunity to discuss each audit adjustment with the auditor(s) as 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.

SIGNATURE <u>Karen Cloutman</u>	TITLE <u>Medi-Cal Coordinator</u>	DATE <u>11/16/15</u>
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DHCS



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**



JENNIFER KENT
DIRECTOR

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



EDMUND G. BROWN JR.
GOVERNOR

NOV 23 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.

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.



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, 2009 THROUGH JUNE 30, 2010

NPI Number:
1588709869

	Reported	Audited
Total Net Overpayment/(Underpayment) for All LEA Services	\$ 59,092	\$ 105,372
1 Medi-Cal Maximum Reimbursable for Services Documented in an IEP or IFSP (Schedule 2)	\$ 1,282,556	\$ 1,242,792
2 Medi-Cal Maximum Reimbursable for Services Not Documented in an IEP or IFSP (Schedule 3)	\$ -	\$ -
3 Total Maximum Reimbursement for Services	\$ 1,282,556	\$ 1,242,792
4 Interim Payment for Services Documented in an IEP or IFSP (Schedule 2)	\$ 1,341,648	\$ 1,348,164
5 Interim Payment for Services Not Documented in an IEP or IFSP (Schedule 3)	\$ -	\$ -
6 Total Interim Payment for LEA Services	\$ 1,341,648	\$ 1,348,164
7 Recovery of LEA payments for Unknown Modifiers	Audit Adj. ()	
8 Other Payment Recovery Adjustments	Audit Adj. ()	
9 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

W/S A	Practitioner Type	A	B	A*B=C	D	E	D*E=F	G	F-G=H
		Reported Net Personnel Costs	Reported Percent of Time Providing LEA Services Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Documented in an IEP or IFSP	Audited Total Net Personnel Costs	Audited Percent of Time Providing LEA Services Documented in an IEP or IFSP (Schedule 8)	Calculated Cost of Providing LEA Services Documented in an IEP or IFSP	Excess of calculated LEA Costs over Audited Personnel Expenditures	Audited Cost of Providing LEA Services Documented in an IEP or IFSP
					(Schedule 4)	(Schedule 8)			
1.	Psychologists	\$ 12,720,965	4.74%	\$ 603,405	\$ 12,660,469	4.60%	\$ 582,510	\$ -	\$ 582,510
2.	Social Workers	140,753	1.67%	2,350	140,753	1.67%	2,350	-	2,350
3.	Counselors	261,035	1.09%	2,842	261,035	1.09%	2,842	-	2,842
4.	School Nurses	8,572,099	1.90%	163,044	8,557,535	1.88%	160,984	-	160,984
5.	Licensed Vocational Nurses	742,505	27.64%	205,264	742,505	27.64%	205,264	-	205,264
6.	Trained Health Care Aides	321,538	13.75%	44,203	315,776	9.82%	31,008	-	31,008
7.	Speech-Language Pathologists	13,608,646	5.26%	715,489	13,602,321	5.15%	700,434	-	700,434
8.	Audiologists	242,860	7.77%	18,874	239,184	7.85%	18,784	-	18,784
9.	Physical Therapists	1,178,896	6.99%	82,457	1,174,819	6.47%	76,020	-	76,020
10.	Occupational Therapists	6,552,093	2.96%	193,937	6,268,998	2.99%	187,560	-	187,560
11.	Physicians/Psychiatrists	-	0	-	-	0	-	-	-
	Total	\$ 44,341,389		\$ 2,031,866	\$ 43,963,394		\$ 1,967,755	\$ -	\$ 1,967,755

	Reported	Audited
a. Service Costs	\$ 2,031,866	\$ 1,967,755
b. Service Costs Excluded from Indirect Cost Rate Application	\$ 374,709	\$ 325,386
c. Service Costs Included in Indirect Cost Rate Application	\$ 1,657,157	\$ 1,642,369
d. Indirect Cost Rate (Schedule 7)	3.05%	3.05%
e. Indirect Costs (c * d)	\$ 50,543	\$ 50,092
f. Total Service Costs (a + e)	\$ 2,082,409	\$ 2,017,847
g. Federal Medical Assistance Percentage (FMAP)	61.59%	61.59%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ 1,282,556	\$ 1,242,792
i. Interim Payment for Services Documented in an IEP	\$ 1,341,648	\$ 1,348,164
j. Overpayment/(Underpayment) (i - h)	\$ 59,092	\$ 105,372

Schedule 3 - Summary of 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

W/S B	Practitioner Type	A	B	C=A*B	D	E	F=D*E	G	H=F-G
		Reported Total Personnel Costs	Reported Percent of Time Providing LEA Services Not Documented in an IEP or IFSP	Reported Cost of Providing LEA Services Not Documented in an IEP or IFSP	Audited Total Net Personnel Costs	Audited Percent of Time Providing LEA Services Not Documented in an IEP or IFSP (Schedule 8)	Calculated Cost of Providing LEA Services Not Documented in an IEP or IFSP	Excess of Calculated LEA Costs over Audited Personnel Expenditures	Audited Cost of Providing LEA Services Not Documented in an IEP or IFSP
1.	Psychologists	\$ 12,720,965	0	\$ -	\$ 12,660,469	0	\$ -	\$ -	\$ -
2.	Social Workers	140,753	0	-	140,753	0	-	-	-
3.	Counselors	261,035	0	-	261,035	0	-	-	-
4.	School Nurses	8,572,099	0	-	8,557,535	0	-	-	-
5.	Licensed Vocational Nurses	742,505	0	-	742,505	0	-	-	-
6.	Trained Health Care Aides	321,538	0	-	315,776	0	-	-	-
7.	Speech-Language Pathologists	13,608,646	0	-	13,602,321	0	-	-	-
8.	Audiologists	242,860	0	-	239,184	0	-	-	-
9.	Physical Therapists	1,178,896	0	-	1,174,819	0	-	-	-
10.	Occupational Therapists	6,552,093	0	-	6,268,998	0	-	-	-
11.	Physicians/Psychiatrists	-	0	-	-	0	-	-	-
12.	Optometrists	-	0	-	-	0	-	-	-
13.	Audiometrists	-	0	-	-	0	-	-	-
	Total	\$ 44,341,389			\$ 43,963,394		\$ -	\$ -	\$ -

	Reported	Audited
a. Service Costs	\$ -	\$ -
b. Service Costs Excluded from Indirect Cost Rate Application	\$ -	\$ -
c. Service Costs Included in Indirect Cost Rate Application	\$ -	\$ -
d. Indirect Cost Rate (Schedule 7)	3.05%	3.05%
e. Indirect Costs (c * d)	\$ -	\$ -
f. Total Service Costs (a + e)	\$ -	\$ -
g. Federal Medical Assistance Percentage (FMAP)	61.59%	61.59%
h. Medi-Cal Maximum Reimbursable (f * g)	\$ -	\$ -
i. Interim Payment for Services Documented in an IEP	\$ -	\$ -
j. Overpayment/(Underpayment) (i - h)	\$ -	\$ -

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)	Practitioner Type	Audited Salary Expenditures (1000-2999)	A (Schedule 5)	Audited Benefit Expenditures (3000-3999)	B (Schedule 5)	Total Audited Other Costs	C (Schedule 6)	Audited Federal Revenues	D (Schedule 5)	Audited Net Total Personnel Costs	E = A+B+C-D
1.	Psychologists	\$ 10,114,195	\$ 10,114,195	\$ 2,683,940	\$ 2,683,940	\$ 245,624	\$ 245,624	\$ 383,290	\$ 383,290	\$ 12,660,469	\$ 12,660,469
2.	Social Workers	103,378	103,378	37,375	37,375	-	-	-	-	140,753	140,753
3.	Counselors	182,221	182,221	69,761	69,761	9,053	9,053	-	-	261,035	261,035
4.	School Nurses	7,191,805	7,191,805	2,133,047	2,133,047	166,013	166,013	933,330	933,330	8,557,535	8,557,535
5.	Licensed Vocational Nurses	-	-	-	-	742,505	742,505	-	-	742,505	742,505
6.	Trained Health Care Aides	305,727	305,727	185,262	185,262	-	-	175,213	175,213	315,776	315,776
7.	Speech-Language Pathologists	10,516,852	10,516,852	3,101,430	3,101,430	378,276	378,276	394,238	394,238	13,602,321	13,602,321
8.	Audiologists	180,217	180,217	58,967	58,967	-	-	-	-	239,184	239,184
9.	Physical Therapists	666,846	666,846	270,857	270,857	385,254	385,254	148,138	148,138	1,174,819	1,174,819
10.	Occupational Therapists	1,736,495	1,736,495	691,193	691,193	3,841,310	3,841,310	-	-	6,268,998	6,268,998
11.	Physicians/Psychiatrists	-	-	-	-	-	-	-	-	-	-
12.	Optometrists	-	-	-	-	-	-	-	-	-	-
13.	Audiometrists	-	-	-	-	-	-	-	-	-	-
	Total	\$ 30,997,735	\$ 30,997,735	\$ 9,231,833	\$ 9,231,833	\$ 5,768,036	\$ 5,768,036	\$ 2,034,210	\$ 2,034,210	\$ 43,963,394	\$ 43,963,394

(Schedule 2,3)

Schedule 5 - Salary Expenditures

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1588709869

Practitioner Type	A		B		C		Audited Federal Revenues
	Reported Salary Expenditures (1000-2999)	Audit Adj. (1)	Reported Benefit Expenditures (3000-3999)	Audit Adj. (2)	Reported Federal Revenues	Audit Adj. (3)	
1. Psychologists	\$ 10,114,195		\$ 2,683,940		\$ 377,119	\$ 6,171	\$ 383,290
2. Social Workers	103,378		37,375				
3. Counselors	182,221		69,761				
4. School Nurses	7,191,805		2,133,047		918,766	14,564	933,330
5. Licensed Vocational Nurses							
6. Trained Health Care Aides	314,632	(8,905)	186,324	(1,062)	179,418	(4,205)	175,213
7. Speech-Language Pathologists	10,516,852		3,101,430		387,913	6,325	394,238
8. Audiologists	180,217		62,643	(3,676)			
9. Physical Therapists	666,846		270,857		144,061	4,077	148,138
10. Occupational Therapists	1,736,495		691,193				
11. Physicians/Psychiatrists							
12. Optometrists							
13. Audiometrists							
Total	\$ 31,006,640	\$ (8,905)	\$ 9,236,571	\$ (4,738)	\$ 2,007,278	\$ 26,932	\$ 2,034,210
							(Schedule 4)

Schedule C Other Costs

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1588709869

Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)							Contractor Costs (5100)	Contractor Costs (5800)	Dues and Membership Expenditures (5300)	Travel and Conference Expenditures (5200)	Non-Capitalized Equipment Expenditures (4400)	Contractor Costs (5800)	Contractor Costs (5100)	Communications Expenditures (5900)	Total Reported Other Costs H = Sum of A-G
	A	B	C	D	E	F	G									
1. Psychologists	\$ 103,564		\$ 15,428				\$ 180,958									\$ 299,949
2. Social Workers																-
3. Counselors	2,726	1,400	3,945											983	9,053	
4. School Nurses	118,382	5,701	30,664											11,266	166,013	
5. Licensed Vocational Nurses															742,505	
6. Trained Health Care Aides															-	
7. Speech-Language Pathologists	23,595	3,645	2,556							79,185				296	378,276	
8. Audiologists															-	
9. Physical Therapists	8,152	4,644	2,051							213					385,254	
10. Occupational Therapists	21,229	12,094	5,340							3,692					4,124,405	
11. Physicians/Psychiatrists															-	
12. Optometrists															-	
13. Audiometrists															-	
Total	\$ 277,648	\$ 27,484	\$ 59,983	\$ -	\$ 83,090	\$ 59,983	\$ 5,644,707	\$ 83,090	\$ -	\$ -	\$ 83,090	\$ 5,644,707	\$ 12,544	\$ 6,105,456		

Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)							Contractor Costs (5100)	Contractor Costs (5800)	Dues and Membership Expenditures (5300)	Travel and Conference Expenditures (5200)	Non-Capitalized Equipment Expenditures (4400)	Contractor Costs (5800)	Contractor Costs (5100)	Communications Expenditures (5900)	Total Audited Other Costs H = Sum of A-G
	A	B	C	D	E	F	G									
1. Psychologists	\$ 103,564		\$ 15,428				\$ 101,633									\$ 245,624
2. Social Workers																-
3. Counselors	2,726	1,400	3,945											983	9,053	
4. School Nurses	118,382	5,701	30,664											11,266	166,013	
5. Licensed Vocational Nurses															742,505	
6. Trained Health Care Aides															-	
7. Speech-Language Pathologists	23,595	3,645	2,556							75,000				296	378,276	
8. Audiologists															-	
9. Physical Therapists	8,152	4,644	2,051							100,000					385,254	
10. Occupational Therapists	21,229	12,094	5,340							75,000					3,841,310	
11. Physicians/Psychiatrists															-	
12. Optometrists															-	
13. Audiometrists															-	
Total	\$ 277,648	\$ 27,484	\$ 59,983	\$ -	\$ 375,000	\$ 59,983	\$ 5,015,376	\$ 375,000	\$ -	\$ -	\$ 375,000	\$ 5,015,376	\$ 12,544	\$ 5,768,036		

(Schedule 4)

Schedule 7 - Adjustments to Other Costs

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1588709869

(Object Code)	Practitioner Type	Materials, Supplies and Reference Materials Expenditures (4200-4300)		Non-Capitalized Equipment Expenditures (4400)		Travel and Conference Expenditures (5200)		Dues and Membership Expenditures (5300)		Contractor Costs (5800)		Contractor Costs (5100)		Communications Expenditures (5900)		Total Adj. H = Sum A-G	
		A	Audit Adj.	B	Audit Adj.	C	Audit Adj.	D	Audit Adj.	E	Audit Adj.	F	Audit Adj.	G	Audit Adj.		
		()		()		()		()						()			
	1. Psychologists									\$ 25,000		\$ (79,325)				\$ (54,325)	
	2. Social Workers																
	3. Counselors																
	4. School Nurses																
	5. Licensed Vocational Nurses									100,000		(100,000)					
	6. Trained Health Care Aides									(4,185)		4,185					
	7. Speech-Language Pathologists																
	8. Audiologists																
	9. Physical Therapists									99,788		(99,788)					
	10. Occupational Therapists									71,308		(354,403)				(283,095)	
	11. Physicians/Psychiatrists																
	12. Optometrists																
	13. Audiometrists																
	Total									\$ 291,911		\$ (629,330)				\$ (337,420)	
																	(Schedule 6)

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

-283094.99

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

Practitioner Type	Total Hours Required to Work (Employees) (Schedule 9) A	Total Hours Worked by Contractors (Schedule 9) B	Total Hours Worked by Employees and Contractors C=A+B	Total Hours Reimbursed for LEA Services Documented in an IEP or IFSP (Schedule 10) D	Percent of Time Providing LEA Services Documented in an IEP or IFSP E = D/C	Total Hours Reimbursed for LEA Services Not Documented in an IEP or IFSP (Schedule 11) F	Percent of Time Providing LEA Services Not Documented in an IEP or IFSP G = F/C
1. Psychologists	176,724	2,585	179,309	8,250	4.60%	-	0
2. Social Workers	4,096	-	4,096	68	1.67%	-	0
3. Counselors	6,144	-	6,144	67	1.09%	-	0
4. School Nurses	122,608	-	122,608	2,307	1.88%	-	0
5. Licensed Vocational Nurses	-	20,068	20,068	5,548	27.64%	-	0
6. Trained Health Care Aides	13,356	-	13,356	1,312	9.82%	-	0
7. Speech-Language Pathologists	207,629	4,642	212,271	10,931	5.15%	-	0
8. Audiologists	3,680	-	3,680	289	7.85%	-	0
9. Physical Therapists	15,807	5,447	21,254	1,375	6.47%	-	0
10. Occupational Therapists	45,254	60,084	105,338	3,152	2.99%	-	0
11. Physicians/Psychiatrists	-	-	-	-	0	-	0
12. Optometrists	-	-	-	N/A	0	-	0
13. Audiometrists	-	-	-	N/A	0	-	0
Total	595,298	92,826	688,124	33,298			

(Schedule 2)

(Schedule 3)

LEA Provider Name:
SAN DIEGO UNIFIED SCHOOL DISTRICT

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

NPI Number:
1588709869

Practitioner Type	Reported Total Hours Required to Work (Employees)	Adjustments					Audited Total Hours Required to Work (Employees)
		Audit Adj. (10)	Audit Adj. (1)	Audit Adj. (2)	Audit Adj. (3)	Audit Adj. (4)	
1. Psychologists	170,836	5,888					176,724
2. Social Workers	4,096						4,096
3. Counselors	6,144						6,144
4. School Nurses	120,253	2,355					122,608
5. Licensed Vocational Nurses	9,540	3,816					13,356
6. Trained Health Care Aides	202,035	5,594					207,629
7. Speech-Language Pathologists	3,680						3,680
8. Audiologists	14,216	1,591					15,807
9. Physical Therapists	45,254						45,254
10. Occupational Therapists							
11. Physicians/Psychiatrists							
12. Optometrists							
13. Audiometrists							
Total	576,054	19,244					595,298

Practitioner Type	Reported Total Contractor Hours Paid	Adjustments					Audited Total Contractor Hours Paid
		Audit Adj. (1)	Audit Adj. (2)	Audit Adj. (3)	Audit Adj. (4)	Audit Adj. (5)	
1. Psychologists	2,585						2,585
2. Social Workers							
3. Counselors							
4. School Nurses	20,068						20,068
5. Licensed Vocational Nurses	4,642						4,642
6. Trained Health Care Aides	5,447						5,447
7. Speech-Language Pathologists	60,084						60,084
8. Audiologists							
9. Physical Therapists							
10. Occupational Therapists							
11. Physicians/Psychiatrists							
12. Optometrists							
13. Audiometrists							
Total	92,826						92,826

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. (11)	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
1a	IFSP Psychological Assessment: Initial	96101	TL	-			-	-	0
1b	IFSP Psychological Assessment: Annual	96101	TL	52			-	-	0
1c	IFSP Psychological Assessment: Amended	96101	TL	TS			-	-	0
1d	IEP Psychological Assessment: Initial/Triennial	96101	TM	-	1,318	2	1,320	7,908	7,920
1e	IEP Psychological Assessment: Annual	96101	TM	52	5	6	11	10	22
1f	IEP Psychological Assessment: Amended	96101	TM	TS	105		105	210	210
1g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AH			-	-	0
1h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AH, 22			-	-	0
1i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AH	95		95	87	87
1j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AH, 22	3		3	1	1
1k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AH			-	-	0
1l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AH, 22			-	-	0
1m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AH	49		49	10	10
1n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AH, 22	6		6	0	0
Psychologists - Totals								8,226	8,250
2a	IFSP Psychosocial Status Assessment: Initial	96150	TL	AJ			-	-	0
2b	IFSP Psychosocial Status Assessment: Annual	96150	TL	AJ, 52			-	-	0
2c	IFSP Psychosocial Status Assessment: Amended	96151	TL	AJ			-	-	0
2d	IEP Psychosocial Status Assessment: Initial/Triennial	96150	TM	AJ			-	-	0
2e	IEP Psychosocial Status Assessment: Annual	96150	TM	AJ, 52			-	-	0
2f	IEP Psychosocial Status Assessment: Amended	96151	TM	AJ			-	-	0
2g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AJ			-	-	0
2h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AJ, 22			-	-	0
2i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AJ	32		32	29	29
2j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AJ, 22			-	-	0
2k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AJ			-	-	0
2l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AJ, 22			-	-	0
2m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AJ	74		74	15	15
2n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AJ, 22	577		577	24	24
Social Workers - Totals								68	68
3a	IFSP Psychosocial status Assessment: Initial	96150	TL	-			-	-	0
3b	IFSP Psychosocial status Assessment: Annual	96150	TL	52			-	-	0
3c	IFSP Psychosocial status Assessment: Amended	96151	TL	-			-	-	0
3d	IEP Psychosocial status Assessment: Initial/Triennial	96150	TM	-	33		33	8	8
3e	IEP Psychosocial status Assessment: Annual	96150	TM	52	6		6	2	2
3f	IEP Psychosocial status Assessment: Amended	96151	TM	-	44		44	11	11
3g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	-			-	-	0
3h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	22			-	-	0
3i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	-	40		40	37	37
3j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	22	2		2	1	1
3k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	-			-	-	0
3l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	22			-	-	0
3m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	-	43		43	9	9
3n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	22	6		6	0	0
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. (11)	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	-			-	-	0
4b	IFSP Health Assessment: Annual	T1001	TL	52			-	-	0
4c	IFSP Health Assessment: Amended	T1001	TL	TS			-	-	0
4d	IEP Health Assessment: Initial/Triennial	T1001	TM	-	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	-			-	-	0
4h	IEP Nursing Services	T1002	TM	-			-	-	0
School Nurses - Totals								2,287	2,307
5a	IFSP LVN Services	T1003	TL	-			-	-	0
5b	IEP LVN Services	T1003	TM	-	22,191		22,191	5,548	5,548
Licensed Vocational Nurses - Totals								5,548	5,548
6a	IFSP Trained Health Care Aide Services	T1004	TL	-			-	-	0
6b	IEP Trained Health Care Aide Services	T1004	TM	-	5,246		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			-	-	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			-	-	0
7h	IFSP Speech Therapy, Individual Treatment - Additional	92507	TL	GN, 22			-	-	0
7i	IEP Speech Therapy, Individual Treatment - Initial	92507	TM	GN	1,780	3	1,783	1,483	1,486
7j	IEP Speech Therapy, Individual Treatment - Additional	92507	TM	GN, 22	2,080		2,080	520	520
7k	IFSP Speech Therapy, Group Treatment - Initial	92508	TL	GN			-	-	0
7l	IFSP Speech Therapy, Group Treatment - Additional	92508	TL	GN, 22			-	-	0
7m	IEP Speech Therapy, Group Treatment - Initial	92508	TM	GN	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								10,866	10,931
8a	IFSP Audiological Assessment: Initial	92506	TL	-			-	-	0
8b	IFSP Audiological Assessment: Annual	92506	TL	52			-	-	0
8c	IFSP Audiological Assessment: Amended	92506	TL	TS			-	-	0
8d	IEP Audiological Assessment: Initial/Triennial	92506	TM	-	98		98	196	196
8e	IEP Audiological Assessment: Annual	92506	TM	52	7	2	9	11	14
8f	IEP Audiological Assessment: Amended	92506	TM	TS	53		53	80	80
8g	IFSP Audiology, Individual Treatment - Initial	92507	TL	-			-	-	0
8h	IFSP Audiology, Individual Treatment - Additional	92507	TL	22			-	-	0
8i	IEP Audiology, Individual Treatment - Initial	92507	TM	-			-	-	0
8j	IEP Audiology, Individual Treatment - Additional	92507	TM	22			-	-	0
8k	IFSP Hearing Check	V5011	TL	-			-	-	0
8l	IEP Hearing Check	V5011	TM	-			-	-	0
Audiologists - Totals								286	289
9a	IFSP Physical Therapy Assessment: Initial	97001	TL	-			-	-	0
9b	IFSP Physical Therapy Assessment: Annual	97001	TL	52			-	-	0
9c	IFSP Physical Therapy Assessment: Amended	97002	TL	-			-	-	0
9d	IEP Physical Therapy Assessment: Initial/Triennial	97001	TM	-	114		114	328	328
9e	IEP Physical Therapy Assessment: Annual	97001	TM	52	1		1	2	2
9f	IEP Physical Therapy Assessment: Amended	97002	TM	-	10		10	20	20
9g	IFSP Physical Therapy Individual Treatment - Initial	97110	TL	GP			-	-	0
9h	IFSP Physical Therapy Individual Treatment - Additional	97110	TL	GP, 22			-	-	0
9i	IEP Physical Therapy Individual Treatment - Initial	97110	TM	GP	715		715	572	572
9j	IEP Physical Therapy Individual Treatment - Additional	97110	TM	GP, 22	1,812		1,812	453	453
Physical Therapists - Totals								1,375	1,375

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. (11)	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
10a	IFSP Occupational Therapy Assessment: Initial	97003	TL	-			-	-	0
10b	IFSP Occupational Therapy Assessment: Annual	97003	TL	52			-	-	0
10c	IFSP Occupational Therapy Assessment: Amended	97004	TL	-			-	-	0
10d	IEP Occupational Therapy Assessment: Initial/Triennial	97003	TM	-	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		41	82	82
10g	IFSP Occupational Therapy Individual Treatment - Initial	97110	TL	GO			-	-	0
10h	IFSP Occupational Therapy Individual Treatment - Additional	97110	TL	GO, 22			-	-	0
10i	IEP Occupational Therapy Individual Treatment - Initial	97110	TM	GO	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
11a	IFSP Health/Nutrition Assessment: Initial	96150	TL	AG			-	-	0
11b	IFSP Health/Nutrition Assessment: Annual	96150	TL	AG, 52			-	-	0
11c	IFSP Health/Nutrition Assessment: Amended	96151	TL	AG			-	-	0
11d	IEP Health/Nutrition Assessment: Initial/Triennial	96150	TM	AG			-	-	0
11e	IEP Health/Nutrition Assessment: Annual	96150	TM	AG, 52			-	-	0
11f	IEP Health/Nutrition Assessment: Amended	96151	TM	AG			-	-	0
11g	IFSP Psychology Counseling, Individual Treatment - Initial	96152	TL	AG			-	-	0
11h	IFSP Psychology Counseling, Individual Treatment - Additional	96152	TL	AG, 22			-	-	0
11i	IEP Psychology Counseling, Individual Treatment - Initial	96152	TM	AG			-	-	0
11j	IEP Psychology Counseling, Individual Treatment - Additional	96152	TM	AG, 22			-	-	0
11k	IFSP Psychology Counseling, Group Treatment - Initial	96153	TL	AG			-	-	0
11l	IFSP Psychology Counseling, Group Treatment - Additional	96153	TL	AG, 22			-	-	0
11m	IEP Psychology Counseling, Group Treatment - Initial	96153	TM	AG			-	-	0
11n	IEP Psychology Counseling, Group Treatment - Additional	96153	TM	AG, 22			-	-	0
Physicians/Psychiatrists - Totals								-	-

(Schedule 8)

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

	\$	1,341,648
Audit Adj. (11)		6,516
	\$	1,348,164
		(Schedule 2)

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
1a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AH			-	-	0
1b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AH			-	-	0
1c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AH			-	-	0
1d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AH, 22			-	-	0
1e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AH			-	-	0
1f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AH, 22			-	-	0
1g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AH			-	-	0
	Psychologists - Totals						-	-
2a	Non-IEP/IFSP Psychosocial Status Assessment	96150	AJ			-	-	0
2b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	AJ			-	-	0
2c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AJ			-	-	0
2d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AJ, 22			-	-	0
2e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AJ			-	-	0
2f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AJ, 22			-	-	0
2g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AJ			-	-	0
	Social Workers - Totals						-	-
3a	Non-IEP/IFSP Psychosocial Status Assessment	96150	-			-	-	0
3b	Non-IEP/IFSP Psychosocial Status Re-Assessment	96151	-			-	-	0
3c	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	-			-	-	0
3d	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	22			-	-	0
3e	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	-			-	-	0
3f	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	22			-	-	0
3g	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	-			-	-	0
	Counselors - Totals						-	-
4a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	TD			-	-	0
4b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	TD			-	-	0
4c	Non-IEP/IFSP Health/Nutrition Assessment	96150	TD			-	-	0
4d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	TD			-	-	0
4e	Non-IEP/IFSP Vision Assessment	99173	TD			-	-	0
4f	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	TD			-	-	0
4g	Non-IEP/IFSP Nursing and Trained Health Care Aide Services	T1002	-			-	-	0
	School Nurses - Totals						-	-
5a	Non-IEP/IFSP LVN Services	T1003	-			-	-	0
	Licensed Vocational Nurses - Totals						-	-
6a	Non-IEP/IFSP Trained Health Care Aide Services	T1004	-			-	-	0
	Trained Health Care Aides - Totals						-	-
7a	Non-IEP/IFSP Speech Therapy, Individual Treatment - Initial	92507	GN			-	-	0
7b	Non-IEP/IFSP Speech Therapy, Individual Treatment - Additional	92507	GN, 22			-	-	0
7c	Non-IEP/IFSP Speech Therapy, Group Treatment - Initial	92508	GN			-	-	0
7d	Non-IEP/IFSP Speech Therapy, Group Treatment - Additional	92508	GN, 22			-	-	0
7e	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	GN			-	-	0
7f	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	GN			-	-	0
7g	Non-IEP/IFSP Developmental Assessment	96110	GN			-	-	0
	Speech-Language Pathologists - Totals						-	-

Schedule 11: Units, 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
8a	Non-IEP/IFSP Audiology, Individual Treatment - Initial	92507	-			-	-	0
8b	Non-IEP/IFSP Audiology, Individual Treatment - Additional	92507	22			-	-	0
	Audiologists - Totals						-	-
9a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	-			-	-	0
9b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	-			-	-	0
	Audiologists/Audiometrists - Totals						-	-
10a	Non-IEP/IFSP Developmental Assessment	96110	GP			-	-	0
10b	Non-IEP/IFSP Physical Therapy Individual Treatment - Initial	97110	GP			-	-	0
10c	Non-IEP/IFSP Physical Therapy Individual Treatment - Additional	97110	GP, 22			-	-	0
	Physical Therapists - Totals						-	-
11a	Non-IEP/IFSP Developmental Assessment	96110	GO			-	-	0
11b	Non-IEP/IFSP Occupational Therapy Individual Treatment - Initial	97110	GO			-	-	0
11c	Non-IEP/IFSP Occupational Therapy Individual Treatment - Additional	97110	GO, 22			-	-	0
	Occupational Therapists - Totals						-	-
12a	Non-IEP/IFSP Hearing Assessment (Pure tone, air only)	92551	AG			-	-	0
12b	Non-IEP/IFSP Hearing Assessment (Pure tone-threshold, air only)	92552	AG			-	-	0
12c	Non-IEP/IFSP Health/Nutrition Assessment	96150	AG			-	-	0
12d	Non-IEP/IFSP Health/Nutrition Re-Assessment	96151	AG			-	-	0
12e	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Initial	96152	AG			-	-	0
12f	Non-IEP/IFSP Psychology Counseling, Individual Treatment - Additional	96152	AG, 22			-	-	0
12g	Non-IEP/IFSP Psychology Counseling, Group Treatment - Initial	96153	AG			-	-	0
12h	Non-IEP/IFSP Psychology Counseling, Group Treatment - Additional	96153	AG, 22			-	-	0
12i	Non-IEP/IFSP Vision Assessment	99173	AG			-	-	0
12j	Non-IEP/IFSP Health Education/Anticipatory Guidance	99401	AG			-	-	0
	Physicians/Psychiatrists - Totals						-	-
13a	Non-IEP/IFSP Vision Assessment	99173	-			-	-	0
	Optometrists - Totals						-	-
								(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						Audit Adj. ()	
	Audited Interim Medi-Cal Reimbursement - Services Not Documented in an IEP or IFSP						\$	-
								(Schedule 3)

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments			
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2009 THROUGH JUNE 30, 2010		SS3768338 / 1588709869		11			
Adj. No.	Page	Report References		Sch.	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
		CRCS	Audit Report						
ADJUSTMENTS TO W/S A.1/B.1: SALARY, BENEFIT AND OTHER EXPENDITURES									
1	4	6	A	5	6	N/A	\$314,632	(\$8,905)	\$305,727
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									
2	4	6	B	5	6	N/A	\$186,324	(\$1,062)	\$185,262
4	4	8	B	5	8	N/A	62,643	(3,676)	58,967
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									
3	4	1	D	5	1	N/A	\$377,119	\$6,171	\$383,290
4	4	4	D	5	4	N/A	918,766	14,564	933,330
4	4	6	D	5	6	N/A	179,418	(4,205)	175,213
4	4	7	D	5	7	N/A	387,913	6,325	394,238
4	4	8	D	5	9	N/A	144,061	4,077	148,138
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									

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments	
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2009 THROUGH JUNE 30, 2010		SS3768338 / 1588709869		11	
Report References		Audit Report		As Reported		As Adjusted	
Adj. No.	Page	Line	Col.	Sch.	Line	Col.	
ADJUSTMENTS TO WS A-1/B-1: OTHER COSTS							
4	5-a	1	F	7	1	F	Psychologists
	5-a	10	F	7	10	F	Occupational Therapists
To eliminate prior year Contractor Costs.							
42 CFR 413.5 and 413.24 CMS Pub. 15-1, Sections 2300 and 2302.1							
5	5-a	1	E	7	1	E	Psychologists
	5-a	1	F	7	1	F	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							
6	5-a	5	E	7	5	E	Licensed Vocational Nurses
	5-a	5	F	7	5	F	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							
7	5-a	7	E	7	7	E	Speech-Language Pathologists
	5-a	7	F	7	7	F	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							
8	5-a	9	E	7	9	E	Physical Therapists
	5-a	9	F	7	9	F	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							
9	5-a	10	E	7	10	E	Occupational Therapists
	5-a	10	F	7	10	F	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							
				\$180,958	\$0	\$180,958	
				4,082,051	\$0	4,082,051	
					126,633	\$25,000	\$25,000
						(25,000)	101,633
					742,505	\$100,000	\$100,000
						(100,000)	642,505
				\$79,185		(\$4,185)	\$75,000
				268,999		4,185	273,184
				\$213		\$99,788	\$100,000
				370,195		(99,788)	270,407
				\$3,692		\$71,308	\$75,000
				3,798,956		(71,308)	3,727,648

*Balance carried forward from prior/to subsequent adjustments

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments					
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2009 THROUGH JUNE 30, 2010		SS3768338 / 1588709869		11					
Adj. No.	Page	Report References		Sch.	Line	Col.	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
		Line	Col.								
10	7	DHCS 2437									
	7								170,836	5,888	176,724
	7								120,253	2,355	122,608
	7								9,540	3,816	13,356
	7								202,035	5,594	207,629
	7								14,216	1,591	15,807
<p>ADJUSTMENT TO W/S A-3/B-3: PERCENT OF TIME PROVIDING LEA SERVICES</p> <p>Psychologists School Nurses Trained Health Care Aides Speech-Language Pathologists Physical Therapists</p> <p>To adjust reported total hours required to work (employees) to agree with the provider's record. 42 CFR 413.24 and 413.50 / CMS Pub. 15-1, Sections 2304 and 2306</p>											

Provider Name		Fiscal Period		Provider Number / NPI		Adjustments					
SAN DIEGO UNIFIED SCHOOL DISTRICT		JULY 1, 2009 THROUGH JUNE 30, 2010		SS3768338 / 1588709869		11					
Adj. No.	Page	Report References		Sch.	Line	Col.	Line	Col.	As Reported	Increase (Decrease)	As Adjusted
		CRCS	Audit Report								
11	8-a	1d	10	B	10	1d	10	N/A	1,318	2	1,320
	8-a	1e	10	B	10	1e	10	N/A	5	6	11
	8-b	4d	10	B	10	4d	10	N/A	1,191	7	1,198
	8-b	4e	10	B	10	4e	10	N/A	169	7	176
	8-b	7d	10	B	10	7d	10	N/A	590	5	595
	8-b	7e	10	B	10	7e	10	N/A	75	9	84
	8-b	7f	10	B	10	7f	10	N/A	63	1	64
	8-b	7i	10	B	10	7i	10	N/A	1,780	3	1,783
	8-b	7m	10	B	10	7m	10	N/A	17,390	105	17,495
	8-b	7n	10	B	10	7n	10	N/A	20,638	12	20,650
	8-b	8e	10	B	10	8e	10	N/A	7	2	9
	8-c	10d	10	B	10	10d	10	N/A	433	3	436
	8-c	10e	10	B	10	10e	10	N/A	28	3	31
	8-c	10i	10	B	10	10i	10	N/A	1,762	20	1,782
	8-c	N/A	10	F	10	N/A	10	N/A	\$1,341,648	\$6,516	\$1,348,164

ADJUSTMENT TO W/S A-4: UNITS, ENCOUNTERS AND REIMBURSEMENT OF PROVIDING LEA SERVICES

Explanation of Audit Adjustments

IEP Psychological Assessment: Initial/Triennial
 IEP Psychological Assessment: Annual
 IEP Health Assessment: Initial/Triennial
 IEP Health Assessment: Annual
 IEP Speech/Language Assessment: Initial/Triennial
 IEP Speech/Language Assessment: Annual
 IEP Speech/Language Assessment: Amended
 IEP Speech Therapy, Individual Treatment - Initial
 IEP Speech Therapy, Group Treatment - Initial
 IEP Speech Therapy, Group Treatment - Additional
 IEP Audiological Assessment: Annual
 IEP Occupational Therapy Assessment: Initial/Triennial
 IEP Occupational Therapy Assessment: Annual
 IEP Occupational Therapy Individual Treatment - Initial
 Total Interim Medi-Cal Reimbursement-Services Documented in an IEP or IFSP

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

**FINANCIAL AUDITS BRANCH
EXIT CONFERENCE ACKNOWLEDGEMENT**

ROVIDER SAN DIEGO UNIFIED SCHOOL DISTRICT	NPI / PROVIDER NO. 1588709869 / SS3768338	FPE June, 30, 2010
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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, Karen Cloutman acknowledge that on 11/4 2015, Said Mursad of the Financial Audits Branch, Department of Health Care Services, held an exit conference at Via conference call to explain the rationale behind proposed audit adjustment numbers 1 through 11. Copies of the Audit Adjustments Schedule and all working papers with audit adjustments were provided. In addition, I was given the opportunity to discuss each audit adjustment with the auditor(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 <u>Karen Cloutman</u>	TITLE <u>Medi-Cal Coordinator</u>	DATE <u>11/16/15</u>
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County of San Diego

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
(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
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, Administrative 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: <ul style="list-style-type: none"> • Cash Receipts and Disbursements • Mileage • Travel • Claim processing • A/P • SEFA • Bank Reconciliations 	LATEST
LIST OF PERSONS AND POSITIONS WHO ARE RESPONSIBLE FOR THE FOLLOWING CONTROL AREAS: <ul style="list-style-type: none"> • GENERAL LEDGER • PAYROLL • CASH DISBURSEMENTS • CASH RECEIPTS 	LATEST
PERSONNEL POLICIES AND PROCEDURES, including: <ul style="list-style-type: none"> • Vacation/sick leave accruals • Timesheets 	LATEST
BANK RECONCILIATION <ul style="list-style-type: none"> • 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.