Hearing Date: July 22, 2016

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ITEM 6

INCORRECT REDUCTION CLAIM PROPOSED DECISION

Government Code Sections 7572.55 and 7576 Statutes 1994, Chapter 1128 (AB 1892) Statutes 1996, Chapter 654 (AB 2726)

California Code of Regulations, Title 2, Chapter 1, Sections 60020, 60030, 60040, 60045, 60050, 60055, 60100, 60110, 60200 (Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

Handicapped and Disabled Students II

Fiscal Years 2002-2003 and 2003-2004

12-0240-I-01

County of Los Angeles, Claimant

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1. INCORRECT REDUCTION CLAIM TITLE

Los Angeles County Dept. of Mental Health Handicapped &

Disabled Students II Program FY 2002-03 and FY 2003-04

2. CLAIMANT INFORMATION

County of Los Angeles

Name of Local Agency or School District

Wendy L. Watanabe

Claimant Contact

Auditor-Controller

Title

500 West Temple Street, Room 525

Street Address

Los Angeles, CA 90012

City, State, Zip

(213) 974-8301

Telephone Number

(213) 626-5427

Fax Number

wwatanabe@auditor.lacounty.gov

E-Mail Address

3. CLAIMANT REPRESENTATIVE INFORMATION

Claimant designates the following person to act as its sole representative in this incorrect reduction claim. All correspondence and communications regarding this claim shall be forwarded to this representative. Any change in representation must be authorized by the claimant in writing, and sent to the Commission on State Mandates.

Dr. Robin Kay

Claimant Representative Name

Chief Deputy Director

Title

Los Angeles County Department of Mental Health

Organization

550 S. Vermont Avenue, 12th Floor

Street Address

Los Angeles, CA 90020

City, State, Zip

(213) 738-4108

Telephone Number

(213) 386-1297

Fax Number

rkay@dmh.lacounty.gov

E-Mail Address

Filing Date: Received June 11, 2013 Commission on

For CSM Use Only

State Mandates

12-0240-I-01

4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

Please specify the subject statute or executive order that claimaint alleges is not being fully reimbursed pursuant to the adopted parameters and guidelines.

Chapter 1128, Statutes of 1994 and Chapter 654, Statutes of

5. AMOUNT OF INCORRECT REDUCTION

Please specify the fiscal year and amount of reduction. More than one fiscal year may be claimed.

Fiscal Year Amount of Reduction 2002-03 \$216,793.00 2003-04 \$231,409.00

FOTAL: \$448,202.00

6. NOTICE OF INTENT TO CONSOLIDATE

Please check the box below if there is intent to consolidate this claim.

Yes, this claim is being filed with the intent to consolidate on behalf of other claimants.

Sections 7 through 11 are attached as follows:

7. Written Detailed

Narrative:

pages 1 to 9

8. Documentary Evidence

and Declarations:

Exhibit A Exhibit B

9. Claiming Instructions:

10. Final State Audit Report or Other Written Notice

of Adjustment:

Exhibit C

11. Reimbursement Claims:

Exhibit_D

(Revised June 2007)

7. WRITTEN DETAILED NARRATIVE

Under the heading "7. Written Detailed Narrative," please describe the alleged incorrect reduction(s). The narrative shall include a comprehensive description of the reduced or disallowed area(s) of cost(s).

8. DOCUMENTARY EVIDENCE AND DECLARATIONS

If the narrative describing the alleged incorrect reduction(s) involves more than discussion of statutes or regulations or legal argument and utilizes assertions or representations of fact, such assertions or representations shall be supported by testimonial or documentary evidence and shall be submitted with the claim under the heading "8. Documentary Evidence and Declarations." All documentary evidence must be authenticated by declarations under penalty of perjury signed by persons who are authorized and competent to do so and be based upon the declarant's personal knowledge or information or belief.

9. CLAIMING INSTRUCTIONS

Under the heading "9. Claiming Instructions," please include a copy of the Office of State Controller's claiming instructions that were in effect during the fiscal year(s) of the reimbursement claim(s).

10. FINAL STATE AUDIT REPORT OR OTHER WRITTEN NOTICE OF ADJUSTMENT

Under the heading "10. Final State Audit Report or Other Written Notice of Adjustment," please include a copy of the final state audit report, letter, remittance advice, or other written notice of adjustment from the Office of State Controller that explains the reason(s) for the reduction or disallowance.

11. REIMBURSEMENT CLAIMS

Under the heading "11. Reimbursement Claims," please include a copy of the subject reimbursement claims the claimant submitted to the Office of State Controller.

12. CLAIM CERTIFICATION

Read, sign, and date this section and insert at the end of the incorrect reduction claim submission.*

This claim alleges an incorrect reduction of a reimbursement claim filed with the State Controller's Office pursuant to Government Code section 17561. This incorrect reduction claim is filed pursuant to Government Code section 17551, subdivision (d). I hereby declare, under penalty of perjury under the laws of the State of California, that the information in this incorrect reduction claim submission is true and complete to the best of my own knowledge or information or belief.

Wendy L. Watanabe

Auditor-Controller

Print or Type Name of Authorized Local Agency or School District Official

Print or Type Title

6/11/13

Signature of Authorized Local Agency or

Date

School District Official

^{*} If the declarant for this Claim Certification is different from the Claimant contact identified in section 2 of the incorrect reduction claim form, please provide the declarant's address, telephone number, fax number, and e-mail address below.

ITEM 7: WRITTEN DETAILED NARRATIVE INCORRECT REDUCTION CLAIM

Handicapped and Disabled Students II Program
State Controller's Office Audit of the County of Los Angeles Dated May 2010

Summary of State's Audit and County's Incorrect Reduction Claim (IRC)

The State Controller's Office (SCO) audited the County of Los Angeles' claims for reimbursement of State-mandated costs incurred by the Los Angeles County Department of Mental Health (LAC DMH) in the provision of mental health services required under students' Individualized Education Plans (IEPs) for the period of July 1, 2002, through June 30, 2004. The SCO disallowed \$717,879 of the \$3,276,316 in claimed costs during this two-year period. According to the Audit Report, the SCO disallowed these costs "because the county overstated costs by using inaccurate units of service and overstated offsetting revenues." The audit also identified problems with the determination of indirect costs based on its finding with respect to medication support costs.

The County contends that the data set used by the SCO to determine allowable costs was incorrect and did not accurately capture the actual costs of services rendered. In addition, the SCO audit used certain assumptions in calculating off-setting reimbursements, which resulted in the understatement of off-setting Federal Financial Participation and the overstatement of off-setting State General Funds related to the Early and Periodic Screening, Diagnosis and Treatment (EPSDT) services.

Therefore, this IRC seeks to have the following amounts of the \$717,879 disallowed by the SCO reinstated:

Fiscal Year 2002-03:

\$216,793

Fiscal Year 2003-04:

\$231,409

<u>Background</u>

On May 26, 2005, the Commission on State Mandates (CSM) adopted a Statement of Decision for the Handicapped and Disabled Students II Program. This decision addressed amendments to the Handicapped and Disabled Students Program (Assembly Bill 3632), enacted in 1984 and 1985 (Statutes of 1984, Chapter 1747 and Statutes 1985, Chapter 1274). The decision found that changes to the laws, and to regulations adopted by the State Departments of Mental Health and Education, imposed new programs or higher levels of service within an existing program upon counties within the meaning of section 6, article XIII B of the California Constitution and Government Code Section 17514. Among these additional mandates was the provision of medication support services when required by a pupil's IEP.

HOA.986091.1

On December 9, 2005, the CSM adopted the original parameters and guidelines for the Handicapped and Disabled Students II Program and on February 17, 2006, the SCO issued Claiming Instructions. These instructions required that initial claims for Fiscal Years 2001-02 through 2004-05 be filed on or before June 19, 2006. In response, LAC DMH filed its claims for reimbursement of costs associated with the provision of medication support services during Fiscal Years 2002-03 and 2003-04 in May 2006.

In August 2008, the SCO notified the County of its intent to audit the claims submitted under the Handicapped and Disabled Students II Program for Fiscal Years 2002-03 and 2003-04. The SCO issued its audit report on May 28, 2010. The report was followed by a Notice of Claim Adjustment dated June 12, 2010.

In reviewing the documentation supporting the SCO's audit findings, the County determined that the query parameters used to extract data from LAC DMH's Management Information System (MIS) and Integrated System (IS)¹ were flawed and did not accurately reflect the units encompassed by the original claims. In addition, the review determined that certain assumptions made in the audit reports related to off-setting reimbursements for direct and indirect costs resulted in the miscalculation of off-setting reimbursement revenue.

For these reasons, the County approached the SCO in November 2010 to discuss the possibility of the SCO reconsidering its audit findings. After several conference calls, the SCO agreed to engage in a reconsideration process. In April 2011, LAC DMH began the process of identifying and validating units of service that were erroneously omitted from the data set used by the SCO for the audit, as well as recalculating off-setting reimbursements. Through this process, LAC DMH also identified additional units of services that would support the County's claimed costs. In June 2012, this documentation was submitted to the SCO. The SCO worked with the County through March 2013 to assess and validate the information. However, in a letter dated May 7, 2013, the SCO informed LAC DMH that it would not continue with the reconsideration request and the County would need to file an IRC. (See Exhibit A-1)

Basis of IRC

In filing this IRC, the County is seeking reinstatement of some of the costs disallowed on audit because the SCO used incomplete data when performing the audit, which led to the incorrect disallowance of costs incurred by the County in providing services mandated by the State as defined in the Parameters and Guidelines for the

¹ The LAC DMH MIS and IS are the LAC DMH claim processing information systems in use during Fiscal Years 2002-03 and 2003-04. These systems were used to collect data on services rendered to mental health clients in Los Angeles County, determine provisional payments to contract providers, and to forward claims for Short-Doyle/Medi-Cal and Healthy Families reimbursement to the State Department of Mental Health for adjudication.

Handicapped and Disabled Students II Program. The request represents actual costs of medication support services provided and paid for by the County, as verified by the provider of service.

The SCO audit included three findings: 1) Overstated medication support costs resulting from overbilled costs (services in excess of 10 hours) and unsupported costs; 2) overstated indirect costs; and 3) overstated offsetting reimbursements. The County is requesting reinstatement of costs related to all three findings.

The SCO's Audit Findings Do Not Represent the Actual Amount of Mandated Costs for Medication Support Services

First, the SCO incorrectly reduced medication support costs because the data relied on by the SCO for its audit findings erroneously excluded actual amounts paid for allowable costs.

In performing its audit, the SCO asserted that the data as presented in the original claim prepared in accordance with the claiming guidelines was not in a "testable format" and requested the County provide claim line detail to allow the SCO staff to perform test work on a sample of source documents. LAC DMH provided the SCO with the requested information, running multiple reports from the MIS and IS systems to identify the units of service associated with the County's claim. The SCO did not, however, accept any of these data runs because it believed these data runs were inaccurate and overstated reimbursable services.

The County and SCO worked to develop query parameters satisfactory to the SCO before the County re-ran the units of service reports for a fourth time. It was this fourth generation data set that became the basis for the audit report. According to the SCO audit, this fourth generation run "resolved the inaccurate data issues, which were mainly duplication and client eligibility."

However, upon further review, this fourth generation data run actually excluded many of the units of service that had been properly used to calculate the costs of the claim.

This was because the parameters used in the fourth generation data run mistakenly queried only for those contractors and LAC DMH clinics that were providing services to pupils at the time of the audit (Fiscal Year 2008-09) rather than those contractors and LAC DMH clinics that were providing services to pupils during the fiscal years under audit. As a result, services to pupils were understated because not all contractors and LAC DMH clinics that provided services during the fiscal years under audit were still providing such services at the time of the audit. (See Exhibit A-2 for a list of the providers who were omitted from the fourth generation data run and the amount of incorrectly reduced costs associated with those providers.)

Further, the parameters attempted to "verify" eligibility based on whether the client had been seen in one of three LAC DMH units that performed assessments prior to the date of the service. However, this criteria assumed that all eligible clients would have been assessed in one of these three units, which is not an accurate assumption, and which would have excluded pupils with multiple client identification numbers and those receiving services identified in an IEP where LAC DMH did not perform the initial assessment (e.g., when a pupil transferred from another County). (See Exhibit A-3 for a list of those providers who had costs disallowed because the pupil was incorrectly determined not to be eligible and the amount of incorrectly reduced costs associated with those clients.)

The State Controller is authorized to perform an audit under Section 17561 of the Government Code and pursuant to the timeframes identified in Section 17558.5. Sections 17561, subdivision (d) (1) (C) (ii) and 17561, subdivision (d) (2) (A) (i-iii) define the purpose for which the SCO can audit the claim as follows:

- To verify the actual amount of the mandated costs
- To confirm the application of a reasonable reimbursement methodology
- To confirm the application of a legislatively mandated methodology under Section 17573.

The County's claim was submitted under the SCO claiming instructions and parameters and guidelines, which both state that only actual costs may be claimed. Therefore, the purpose of the audit was to verify the County's actual amount of mandated costs. "Verify" by definition means "to confirm" or "to establish the accuracy". However, for the reasons described above, the data set used by the SCO to determine allowable costs was incomplete and therefore did not accurately capture the costs of services rendered, resulting in the SCO incorrectly reducing the County's claim.

Second, in preparation for the reconsideration request, certain contract providers determined from a review of their data that some claims for medication support services delivered to pupils as part of an IEP were not correctly identified in the MIS/IS systems as services rendered as part of the AB3632 program and, therefore, would not have been included in the County's original claim but did represent mandated services for which the County had actually incurred a cost. (See Exhibit A-4 for a list of providers and the costs associated with the services they identified.)

The County filed its Fiscal Year 2002-03 and 2003-04 claims for medication support in May 2006 following the CSM decision on the Handicapped and Disabled Students II Program and the SCO's subsequent release of claiming instructions on February 17, 2006. The timeframe for submitting initial claims is governed by Government Code Section 17561, subdivision (d)(1)(A), which requires that a local agency or school

district submit its claims for the initial fiscal year(s) costs within 120 days from the date of issuance of the claiming instructions. Therefore, the County submitted its claim within the required timeframe.

However, in denying the County's reconsideration request, the SCO stated that Government Code Section 17568 states that the "State will not reimburse any claim that is submitted more than one year after the filing deadline specified in the SCO claiming instructions. We have no authority to allow costs that were not claimed." However, the total amount of costs was indeed claimed.

Moreover, the County contends that this section of the Code is not controlling.

Section 17568 refers back to Government Code Section 17560. Government Code 17560 governs the submission of *annual* reimbursement claims. Annual reimbursement claims are those claims filed on an ongoing basis after the filing of the initial claims. Therefore, Section 17568 is not applicable to the filing of initial claims.

Further, Section 17568 does not bar consideration of the information on all covered services because the information presented by the County is in response to an audit and does not represent the filing of a claim. The State Controller is authorized to perform an audit under Section 17561 of the Government Code and pursuant to the timeframes identified in Section 17558.5. As noted above, sections 17561, subdivision (d) (1) (C) (ii) and 17561, section (d) (2) (A) (i-iii) defines the purpose for which the SCO can audit the claim as "to verify the actual amount of the mandated costs." By referring to costs, not claimed amounts, the statutes make clear that the audit is to be focused on validating the amount that the State owes for services rendered and is not limited to the amounts that were included in the claim.

As discussed above, in working with those contracted agencies that provided the services, the County identified mandated costs that were subject to reimbursement. Thus, irrespective of whether they were used to construct LAC DMH's original claimed amount, this information is relevant to the determination of the actual amount of mandated costs and should be considered.

Moreover, even if LAC DMH was limited to the dollar amount of its original claim, the common law doctrine of equitable set-off supports the recognition of previously unaccounted for services as a substitute to services which were incorrectly claimed. Equitable set-off is a right developed by the courts many years ago as an exercise of their equitable powers, and their inherent obligation to do justice. Under equitable set-off, a party which owes money to another entity (hereafter "debtor") as part of a transaction which has mutual debits and credits, is permitted to apply the credits against

the debt, ultimately leaving the debtor liable only for the balance.² The ability to set-off amounts owed by a creditor to the debtor is a right in each case, in the absence of facts which establish competing equities.³

To be eligible for the set-off, the credits which can be taken must be mutual, i.e. they must relate to the same parties and the same general transaction as debt does. However, the credits do not have to be amounts that are formally recognized in a judgment.⁴ Indeed, as the Legislature has recognized in the Code of Civil Procedure Section 431.70, the right to set-off exists even where the statute of limitation has run on the claim being used as a credit. However, this balancing of amounts owed and owing can go no farther than extinguishing the debtor's obligation; it cannot give the debtor an affirmative right to payment from the other party.

The equitable right of set-off belongs as much to governmental entities as it does to private parties. The case of <u>Sprint Communications v. State Board of Equalization</u>⁵ is illustrative. In that case, a taxpayer sought a refund from the State. The State redetermined the taxpayer's obligation, and also determined that additional amounts were owed by the taxpayer for a later period, although that claim was time barred. The court held that the time bar did not preclude the State from setting-off the additional tax owed. The court reasoned that the overpayment needed to be accurately determined, which means that other facts which lessened its amount had to be taken into consideration.

As applied in this case, the equitable right to set-off gives the County the ability to identify additional medication support services provided to pupils pursuant to an IEP which were not included in the calculation of the original claims for Fiscal Years 2002-03 and 2003-04 to substitute for services that were included, but cannot now be validated. The unpaid value of these claims (i.e. the set-off) and overpayment based on any costs that are disallowed meet the requirement to be mutual, because they all relate to medication support services paid by LAC DMH for services to pupils with an IEP. Accordingly, the CSM must consider all units of service identified by LAC DMH as part of this IRC in determining whether additional costs should have been recognized, irrespective of whether those units were used in developing the original claim.

The SCO may argue that the documents now being provided by the County cannot be considered because they were not provided on audit. However, the County provided such documentation to the SCO as part of the first three reports of units of service, but

Plut v. Fireman's Fund Insurance (2000) 85 Cal. App. 4th 89, 106

Keith G. v. Suzanne H. (1998) 62 Cal. App. 4th 853, 859.

⁴ Harrison v. Adams (1942) 20 Cal. 2d 646, 649.

⁵ Sprint Communications Co. v. State Board of Equalization (1995) 40 Cal. App. 4th 1254, 1259.

these reports were dismissed by the SCO because of its determination that the reports contained "errors".

For the most part, the SCO appears to have made its determinations based on data as it was entered into the LAC DMH MIS and IS systems, and used certain assumptions regarding the validity of the claims based on specific data elements. As noted earlier, the impact of "refining" the query parameters had the effect of eliminating the claim line detail that identified services in which the County incurred allowable and eligible costs. As a result, the fourth generation data set was not appropriate evidence upon which to base the audit findings.

The Government Auditing Standards published by the United States Government Accountability Office (July 2007 revision) sets forth the generally accepted government auditing standards, and was cited as the standards used by the SCO in conducting the audit. Chapter 8 of those standards governs the Reporting Standards for Performance Audits. Section 8.07 states:

if after the report is issued, the auditors discover that they did not have sufficient, appropriate evidence to support the reported findings or conclusions, they should communicate with those charged with governance, the appropriate officials of the audited entity and the appropriate officials of the organizations requiring or arranging for the audits so that they do not continue to rely on the findings or conclusion that were not supported. If the report was previously posted to the auditors' publicly accessible website, the auditors should remove the report and post a public notification that the report was removed. The auditors should then determine whether to conduct additional audit work necessary to reissue the report with revised findings or conclusions. (See Exhibit A-5)

Therefore, the SCO not only has the authority but an obligation to correct its audit report in light of the evidence that it was based on incomplete data.

Documentation in Support of this IRC

In preparation of filing this IRC, the County once again requested its contractors to validate and submit a record of the medication support services that, based on their internal records, were rendered by the provider to pupils who, at the time the services were rendered, had in place an IEP and such service was required in such IEP as necessary to assure that the pupils could receive a free and appropriate public education (FAPE).

Data files containing the claim lines and the supporting documentation for the claims are available for the SCO or CSM staff to review. However, because this data contains protected health information under the federal Health Insurance Portability and Accountability Act (HIPAA), and because the IRC is a public record, this information is not being provided as part of this IRC. However, signed declarations from each agency that has chosen to participate in the IRC process are included. (See Exhibit A-6).

It should be noted that the amounts requested in this IRC vary from those submitted in the reconsideration request. This is primarily because of the short time frame available to file the IRC resulting from the delay in the SCO's determination that it could not revise its findings in response to the reconsideration request and the length of time since the services were rendered (dating back nine to 11 years). In many cases, client charts have since been archived or purged based on general record retention requirements and agency staff now cannot locate supporting documentation for the services. Therefore, the County is requesting through this IRC reinstatement of direct medication support costs in the following amounts:

Fiscal Year 2002-03: \$143,443Fiscal Year 2003-04: \$131,570

"Overstated" Indirect Costs

Based on its findings of "overstated" medication support costs, SCO auditors reduced the County's claim for indirect costs proportionally. The County is seeking reinstatement of indirect costs in proportion to its request for reinstated medication support costs in the following amounts:

Fiscal Year 2002-03: \$14,008Fiscal Year 2003-04: \$19,974

"Overstated" Offsetting Revenues

The SCO audit indicates that the County miscalculated off-setting reimbursements based in part on its finding of "overstated" medication support costs and "overstated" indirect costs, but also "by applying incorrect funding percentages for Short-Doyle/Medi-Cal." Therefore, the SCO recalculated revenue related to direct costs by,

applying the appropriate costs per unit to eligible Medi-Cal units, using correct funding percentages for SD/MC and EPSDT and excluding unsupported revenues. Further, [the SCO] recalculated revenues related to indirect costs applying the related portion of SD/MC and EPSDT funds to eligible administrative costs.

The County is seeking reinstatement of costs because the SCO audit overstated the off-setting reimbursements. Specifically, the SCO in recalculating the revenue from the Medi-Cal program assumed that all claims with a primary payor source identified as Medi-Cal were EPSDT Medi-Cal when some claims were Healthy Families and others were non-EPSDT Medi-Cal. The result was an understatement of off-setting Federal Financial Participation reimbursement and an over-statement of off-setting State General Fund EPSDT reimbursement (See Exhibit A-7 for the worksheets supporting the recalculation of off-setting federal and State reimbursements).

In addition, the SCO used the same EPSDT percentage in calculating off-setting State General Fund reimbursement of administrative costs (See Exhibit A-8 for State worksheets on indirect costs and offsetting reimbursements and Exhibit A-9 for County's worksheets recalculating those costs). However, the Medi-Cal program did not pay the County using State general funds for administrative costs associated with EPSDT services, and no off-setting State reimbursement was received for indirect costs. Therefore, off-setting revenue from the State for the administration of the EPSDT program should not have been applied.

Therefore, the County is seeking reinstatement of the following costs related to offsetting reimbursements:

Fiscal Year 2002-03: \$59,342Fiscal Year 2003-04: \$79,865

Conclusion

LAC DMH has verified that the facts upon which this IRC are true and correct. (See Exhibit A-10). Therefore, for the foregoing reasons the County contends that the SCO inappropriately reduced the County's claim for reimbursement of State-mandated costs in the provision of medication support services to pupils under the parameters and guidelines of the Handicapped and Disabled Students II Program and seeks reinstatement of \$448,202 of claimed costs.

0723I-START OF REPORT PAGES

COMMAND ===>

LRSP572 20100610 200014

Supplement RECEIVED JUNE 21, 2013 COMMISSION ON STATE MANDATES

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9919 00263

2010/06/12

JUNE 12, 2010 AUDITOR CONTROLLER COUNTY OF LOS ANGELES 500 WEST TEMPLE STREET RM 525 LOS ANGELES CA 90012

DEAR CLAIMANT:

RE: HANDICAPPED & DISABLED STUD II

WE HAVE REVIEWED YOUR 2002/2003 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR

REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED

1,703,889.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

- 315,464.00

TOTAL ADJUSTMENTS

315,464.00

COMMAND ===>

LRSP572 20100610 200014

AMOUNT DUE CLAIMANT

SCROLL ===> SCREEN

1 R 22 C 1

\$ 1,388,425.00

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IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

COMMAND ===>

LRSP572 20100610 200014

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2 R 1 C 1

9919 00263

2010/06/12

JUNE 12, 2010 AUDITOR CONTROLLER COUNTY OF LOS ANGELES 500 WEST TEMPLE STREET RM 525 LOS ANGELES CA 90012

DEAR CLAIMANT:

RE: HANDICAPPED & DISABLED STUD II

WE HAVE REVIEWED YOUR 2003/2004 FISCAL YEAR REIMBURSEMENT CLAIM FOR THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR

REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED

1,572,427.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

- 402,415.00

TOTAL ADJUSTMENTS

402,415.00

COMMAND ===>

LRSP572 20100610 200014

AMOUNT DUE CLAIMANT

SCROLL ===> SCREEN

P 2 R 22 C 1

\$ 1,170,012.00

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

0722I-END OF REPORT PAGES

COMMAND ===>

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LRSP572 20100610 200014

LOS ANGELES CA 90012

2 R 9 C 1

DEAR CLAIMANT:

RE: HANDICAPPED & DISABLED STUD II

WE HAVE REVIEWED YOUR 2003/2004 FISCAL YEAR REIMBURSEMENT CLAIM FOR

THE MANDATED COST PROGRAM REFERENCED ABOVE. THE RESULTS OF OUR

REVIEW ARE AS FOLLOWS:

AMOUNT CLAIMED

1,572,427.00

ADJUSTMENT TO CLAIM:

FIELD AUDIT FINDINGS

- 402,415.00

TOTAL ADJUSTMENTS

402,415.00

AMOUNT DUE CLAIMANT

\$ 1,170,012.00

==========

IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT FRAN STUART AT (916) 323-0766 OR IN WRITING AT THE STATE CONTROLLER'S OFFICE, DIVISION OF ACCOUNTING AND REPORTING, P.O. BOX 942850, SACRAMENTO, CA 94250-5875. DUE TO INSUFFICIENT APPROPRIATION, THE BALANCE DUE WILL BE FORTHCOMING WHEN ADDITIONAL FUNDS ARE MADE AVAILABLE.

Exhibit A Documentary Evidence and Declarations

Exhibit A-1
State Controller's Office Letter
Dated May 7, 2013



JOHN CHIANG California State Controller

May 7, 2013

Robin C. Kay, Ph.D.
Chief Deputy Director
Los Angeles County Department of Mental Health
550 S. Vermont Avenue, 12th Floor
Los Angeles, CA 90020

Re: Los Angeles County's Request for the State Controller's Office to Consider Additional Costs
After Issuance of the Final Audit Report for the Handicapped and Disabled Students
(HDS) Program Audit on June 30, 2010, and the HDS II Program Audit on May 28, 2010

Dear Dr. Kay:

This letter is in reference to Lyn Wallensak's May 3, 2013, email related to our denial of the county's request for the State Controller's Office to reconsider costs for our audits of the HDS Program for the period of July 1, 2003, through June 30, 2006, and the HDS II Program for the period of July 1, 2002, through June 30, 2004.

This letter confirms that we denied the county's reconsideration request through a telephone conference with Ed Jewik, county SB 90 Coordinator, on April 17, 2013, and a follow up telephone conference with Mr. Jewik and Ms. Wallensak on April 29, 2013. During these conference calls, we discussed the reasons for the denial and informed county representatives that we will not be reissuing the audit reports.

Based on information the county provided to us in June and August 2012, our analyses of that information, and subsequent discussions with county staff, we determined that the county did not support that it claimed costs subject to the reconsideration within the statutory period provided for in Government Code sections 17560 and 17561. Furthermore, documentation for such costs was not provided during the course of our two audits. In addition, Government Code section 17568 states that the State will not reimburse any claim that is submitted more than one year after the filing deadline specified in the SCO's claiming instructions. We have no authority to allow costs that were not claimed. Any documentation supporting claimed costs should have been provided during the course the audits. In its response to the two audits, the county agreed with the audit results and provided management representation letters indicating that it had provided our office with complete information.

RECEIVED

MAY 1 4 2013

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874 CHIEF DEPUTY DIRECTOR SACRAMENTO 3301 C Street, Suite 700, Sacramento, CA 95816 (916) 324-8907 LOS ANGELES 901 Corporate Center Drive, Suite 200, Monterey Park, CA 91754-7619 (323) 981-6802

Robin C. Kay, Ph.D. May 7, 2013 Page 1

In reference to your question on the appeal process, the State Controller's Office does not have an internal audit appeal process. Appeals are filed with the Commission on State Mandates through an incorrect reduction claim (IRC). An IRC must be filed within three years following the date that we notified the county of a claim reduction. The State Controller's Office notified the county of a claim reduction on August 6, 2010, for the HDS Program audit and on June 12, 2010, for the HDS II Program audit. Information related to filing an IRC can be found on the Commission on State Mandates' website at www.csm.ca.gov/docs/IRCForm.pdf.

I discussed your request with my supervisor, Jeffrey V. Brownfield, Chief, Division of Audits. Mr. Brownfield concurs that the proper avenue to resolve your issue is through the Commission on State Mandates.

If you have any questions, please call me at (916) 323-5849.

Sincerely,

JIM L. SPANO, Chief

Mandated Cost Audits Bureau

Division of Audits

JS/kw

12006

cc: Lyn Wallensak, Health Program Analyst III

Los Angeles County Department of Mental Health
Ed Jewik, Program Specialist V

Los Angeles County Department of Auditor-Controller
Jeffrey V. Brownfield, Chief

Division of Audits, State Controller's Office
Chris Ryan, Manager

Division of Audits, State Controller's Office

Exhibit A-2 Providers Omitted from Data Set Used in Audit

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Year 2002-03 Exhibit A-2

00173	Associated League of Mexican-Americans, Inc.	Provider Not
00174	Hamburger Home, Inc.	Provider Not
00185	El Centro De Amistad, Inc.	Provider Not
00190	Gateways Hospital	Provider Not
00204	Pasadena Childrens Training	Provider Not
00208	San Femando Valley CMHC Inc.	Provider Not
00217	Saint John's Health Center	Provider Not
00315	LAUSD 97th St. Mental Health	Provider Not
00320	San Gabriel Children's Center	Provider Not
00321	Hillsides (Church Home for Children)	Provider Not
00400	Devereux Foundation	Provider Not
00519	Aspen Health Services	Provider Not
00543	Starview Adolescent Center	Provider Not
00591	Children's Institute International	Provider Not
00647	Five Acres Boys' & Girls' Aid Society of Los Angeles County	Provider Not
00724	Foothill Family Service	Provider Not
00783	ChildNet Youth & Family Services	Provider Not
00784	St. Francis Medical Center	Provider Not
00019	LAC DMH	Providers No

		ار	G1055 C0515	2020	L		ס	וכ		Ze	Net on an Claim
Associated League of Mexican-Americans, Inc.	Provider Not Identified	69			ا	en> - 		છ	٠	s	٠
Hamburger Home, Inc.	Provider Not Identified	69				1	•	69	•	W	٠
El Centro De Amistad, Inc.	Provider Not Identified	4	1,16	,161.00 \$		6 Э	•	ь	•	63	1,161.00
Gateways Hospital	Provider Not Identified	49	2,1	2,190.00 \$	-	(558.89) \$	(458.21	21) \$	•	w	1,172.90
Pasadena Childrens Training	Provider Not Identified	69	120,66	20,663.49 \$	32	\$ (32,817.53) \$	(26,408.49)	\$ (6)	•	69	61,437.47
San Femando Valley CMHC Inc.	Provider Not Identified									w	
Saint John's Health Center	Provider Not Identified	Э	33,5%	33,522.75	2	(2,990.25)	(2,451.59)	S (69	Ã	Ø	28,080.92
JAUSD 97th St. Mental Health	Provider Not Identified	69					()\$) = -	S	•	S	٠
San Gabriel Children's Center	Provider Not Identified	69				·		w		w	•
Hillsides (Church Home for Children)	Provider Not Identified	4	35,7(35,708.00	9	(6,821.66) \$	(5,592.82)	32) \$	à	s	23,293.52
Devereux Foundation	Provider Not Identified	49						S		B	
Aspen Health Services	Provider Not Identified	G	23,33	23,339.60	11	(11,116.00) \$	(8,951.04)	34) \$	Œ	S	3,272.56
Starview Adolescent Center	Provider Not Identified	B				s I	•	s		69	
Children's Institute International	Provider Not Identified	B	1,7	,755.18		(210.41) \$	(172.51)	51) \$	×	Ø	1,372.26
Five Acres Boys' & Girls' Aid Society of Los Angeles County	Provider Not Identified	B				S	18	s	ď	69	•
Foothill Family Service	Provider Not Identified	4	6,3	6,325.89	9	(3,185.09) \$	(2,611.33)	33)		S	529.47
ChildNet Youth & Family Services	Provider Not Identified	G	11,5	1,518.08 \$	4	4,914.95) \$	(3,930.32)	32) \$	31.	69	2,672.81
St. Francis Medical Center	Provider Not Identified	4	2,0	2,057.20 \$	5	1,025.24) \$	(815.25)	(2)		s	216.71
LAC DMH	Providers Not Identified	6						S	22.	s	

Total

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Year 2003-04 Exhibit A-2

Z	↔	↔	69	69	↔	↔	↔	₩	49	↔	69	S	↔	↔	ક્ક	4	69	₩	⇔
Other Rev	8	1		<u> </u>	٠		×	•) <u>*</u>		•	9	<u></u>		•	•	÷		
υ Ι	မှာ	S	G	↔	69	↔	↔	↔	4	69	↔	↔	↔	69	G	S	↔	69	
5	*)	•	(622.40)	(1,023.06)	(42,599.66)	(21.85)	(2,400.19)	٠	(4,516.20)	(10,358.83)	1	(1,822.15)	•	(242.59)	•	(2,959.54)	(1,112.76)	(283.73)	٠
	↔	₩	↔	₩.	↔	↔	↔	↔	↔	₩	↔	↔	υ	↔	છ	↔	₩	↔	↔
뉨	Ė	î	(826.87)	(1,359.15)	(57,766.91)	(145.11)	(3,188.69)	1	(5,999.84)	(13,761.88)	ì	(2,420.76)	Î	(322.28)	ij	(3,931.80)	(1,478.31)	(376.94)	æ.
	↔	↔	↔	₩	↔	↔	↔	↔	↔	B	G	S	6	6	63	S	4	S	69
Gross Costs	15	я	2,600.15	2,820.00	154,673.69	5,154.60	28,418.11	130)	13,020.70	27,515.60	36	5,089.56	Э	1,959.90	Ð	7,576.89	3,656.60	769.60	833.70
<u>্</u> য	69	↔	↔	↔	↔	69	69	69	49	w	6	69	B	69	G	B	69	60	60
Keason	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Provider Not Identified	Providers Not Identified
	Associated League of Mexican-Americans, Inc.	Hamburger Home, Inc.	El Centro De Amistad, Inc.	Gateways Hospital	Pasadena Childrens Training		Saint Johns Health center		San Gabriel Children's Center	Hillsides (Church Home for Children)	Devereux Foundation	Aspen Health Services	,	Children's Institute International	Five Acres Boys' & Girls' Aid Society of Los Angeles County	Foothill Family Service	ChildNet Youth & Family Services	St. Francis Medical Center	LAC DMH
	00173	00174	00185	00190	00204	00208	00217	00315	00320	00321	00409	00519	00543	00591	00647	00724	00783	00784	00019
												•	.						

2,504.66 3,394.89

846.65 -1,395.03 685.55 1,065.53 108.93 833.70

94,547.60

\$ 254,089.10 \$ (91,578.54) \$ (67,962.96) \$

1,150.88 437.79 54,307.12 4,987.64 22,829.23

Net SB 90 Claim

Incorrect Reduction Claim Amounts

Total

Exhibit A-3
Providers with Clients Incorrectly Determined to be Ineligible

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Year 2002-03 Exhibit A-3

2	1106 Vieta Dal Mar Child and Earnity Services	Contract Not Identification	u	Š
2	00400 Value Dal Man Obilia and Paradia Operation		•	200
=	1195 Vieta Del Mar Child and Family Secrete	Cliente Not Identifica	4	2
5			A	5
•	Committee of the commit	33	•	ī
-	-		u	C

			Incorrect F	incorrect Reduction Claim Amount	Im Amounts		
Ū	ross Costs	l	FFP	SGF	Other Rev	Net SB 90	Claim
s)	612.00	₩	(331.50)	6	9	8	280.50
49	2,008.80	69	(730.48) \$	\$ (598.89)	6	↔	679.43
**	2,620.80		(1,061.98)	(598.89)	•	6	59.93

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Year 2003-04 Exhibit A-3

		Reason
00188	Enki Health & Research	Clients Not Id
00192	Hathaway Children & Family Services	Clients Not Id
00196	Vista Del Mar Child and Family Services	Clients Not Id
00203	Pacific Clinics	Clients Not Id
Total		

				Incorrect	Re	Incorrect Reduction Claim Amounts	Ę.	Amounts			
L	Ø	Gross Costs		FFP		SGF	ľ	Other Rev	Net SB (B 90 Claim	
s Not Identified	₩	370.80	ь	(197.64)	49	(148.77)	49	•	€9	24.40	
s Not Identified	€9	680.00	69	ı	()	•	↔	1	49	680.00	
s Not Identified	ક્ક	12,246.24	↔	(5,724.22)	69	(4,308.75)	G	•	69	2,213.27	
s Not Identified	↔	21,339.36	69	\$ (11,373.88)	69	(8,561.35)	€9	,	69	1,404.13	
	41	34,636,40	4	34.636.40 \$ (17.295.74) \$ (13.018.87) \$	41	(13.018.87)	4	ō	•	4 324 80	

Exhibit A-4
Providers Who Identified Claims for Medication Support
Services that Were Not Identified as AB3632 in MIS/IS

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Year 2002-03 Exhibit A-4

90 Claim	8,644.85	6,128.78	4,131.21	368.69	9,273.53
Rev Net SB	12.40) \$		ra.	ıΑ	82,766.85 \$ (34,716.90) \$ (26,748.27) \$ (2,028.15) \$ 19,273.53
Other	.78) \$ (1,4	\$ (98)	62	63	.27) \$ (2,0;
SGF	1) \$ (19,940	1) \$ (1,678	7) \$ (5,032	1) \$ (96	0) \$ (26,748
딤	\$ (26,288.3	\$ (2,173.1	\$ (6,138.2	\$ (117.2	\$ (34,716.9)
Gross Costs	56,316.34	9,980.75	15,887.76	582.00	82,766.85
LE	Claims Not Identified	Claims Not Identified			
	Enki Health & Research	Help Group Child & Family Center (LA Center for Therapy HELP)	Child & Family Guidance Center	South Bay Children's Health Center	
	00188	00198	00207	00213	Total
	FFP SGF Other Rev	Gross Costs FFP SGF Other Rev Net SB Enki Health & Research Claims Not Identified \$ 56,316.34 \$ (26,288.31) \$ (19,940.78) \$ (1,442.40) \$	Gross Costs FFP SGF Other Rev	Gross Costs FFP SGF Other Rev	Gross Costs FFP SGF Other Rev

7	O
Z	J

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Year 2003-04 Exhibit A-4

				Incorrect R	Incorrect Reduction Claim Amounts	n Amounts	
		Reason	Gross Costs	FFP	SGF	ı	Net SB 90 Claim
00183	Didi Hirsch Psychiatric Service	Claims Not Identified	\$ 13,935.60	\$ (4,833.46) \$	(3,594.91) \$	2	5,479.28
00188	Enki Health & Research	Claims Not Identified	\$ 35,646.24	\$ (16,966.85) \$	(12,317.74) \$	(702.86)	5,658.79
00198	Help Group Child & Family Center (LA Center for Therapy HELP)	Claims Not Identified	\$ 14,596.98	4,596.98 \$ (2,669.87) \$	(2,009.67)	,	9,917.44
00199	Los Angeles Child Guidance Clinic	Claims Not Identified	\$ 38,006.10	\$ (17,480.85) \$ (13,158.18)	(13,158.18) \$	(103.90)	7,263.17
00207	Child & Family Guidance Center	Claims Not Identified	\$ 19,462.80	\$ (8,823.37) \$	(6,641.53) \$	(318.04)	3,679.86
00213	South Bay Children's Health Center	Claims Not Identified	\$ 702.28	•	9	•	702.28
Total			\$ 122,350.00	\$ 122,350.00 \$ (50,774.40) \$ (37,722.03) \$ (1,152.75) \$	(37,722.03) \$	(1,152.75)	32,700.82

Exhibit A-5
United States Government Accountability Office
Government Auditing Standards
(July 2007)
Chapter 8, Section 8.07

GAO

United States Government Accountability Office

By the Comptroller General of the United States

July 2007

Government Auditing Standards

July 2007 Revision



GAO-07-731G

Reporting Standards for Performance Audits

Introduction

8.01 This chapter establishes reporting standards and provides guidance for performance audits conducted in accordance with generally accepted government auditing standards (GAGAS). The reporting standards for performance audits relate to the form of the report, the report contents, and report issuance and distribution.

8.02 For performance audits performed in accordance with GAGAS, chapters 1 through 3 and 7 and 8 apply.

Reporting

8.03 Auditors must issue audit reports communicating the results of each completed performance audit.

8.04 Auditors should use a form of the audit report that is appropriate for its intended use and is in writing or in some other retrievable form. (See paragraph 8.42 for situations when audit organizations are subject to public records laws.) For example, auditors may present audit reports using electronic media that are retrievable by report users and the audit organization. The users' needs will influence the form of the audit report. Different forms of audit reports include written reports, letters, briefing slides, or other presentation materials.

8.05 The purposes of audit reports are to

- (1) communicate the results of audits to those charged with governance, the appropriate officials of the audited entity, and the appropriate oversight officials; (2) make the results less susceptible to misunderstanding;
- (3) make the results available to the public, as applicable (see paragraph 8.39 for additional guidance on classified or limited use reports and paragraph 8.43b for distribution of reports for internal auditors); and
- (4) facilitate follow-up to determine whether appropriate corrective actions have been taken.

Page 160

GAO-07-731G Government Auditing Standards

Chapter 8
Reporting Standards for Performance
Audits

8.06 If an audit is terminated before it is completed and an audit report is not issued, auditors should follow the guidance in paragraph 7.49.

8.07 If after the report is issued, the auditors discover that they did not have sufficient, appropriate evidence to support the reported findings or conclusions, they should communicate with those charged with governance, the appropriate officials of the audited entity, and the appropriate officials of the organizations requiring or arranging for the audits, so that they do not continue to rely on the findings or conclusions that were not supported. If the report was previously posted to the auditors' publicly accessible website, the auditors should remove the report and post a public notification that the report was removed. The auditors should then determine whether to conduct additional audit work necessary to reissue the report with revised findings or conclusions.

Report Contents

8.08 Auditors should prepare audit reports that contain (1) the objectives, scope, and methodology of the audit; (2) the audit results, including findings, conclusions, and recommendations, as appropriate; (3) a statement about the auditors' compliance with GAGAS; (4) a summary of the views of responsible officials; and (5) if applicable, the nature of any confidential or sensitive information omitted.

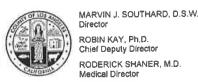
Objectives, Scope, and Methodology

8.09 Auditors should include in the report a description of the audit objectives and the scope and methodology used for addressing the audit objectives. Report users need this information to understand the purpose of the audit, the nature and extent of the audit work performed, the context and perspective regarding what is reported, and any significant limitations in audit objectives, scope, or methodology.

Page 161 GAO-07-731G Government Auditing Standards

Exhibit A-6 Declarations Related to Certain Claims

LOS ANGELES COUNTY DEPARTMENT OF MENTAL HEALTH 550 S. VERMONT AVE., LOS ANGELES, CA 90020 HTTP://DMH.LACOUNTY.GOV



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I. Paul McIver LCSW declare as follows:

I am the Mental Health Clinical District Chief, I am responsible for assuring the accuracy of claims made Los Angeles County Department of Mental Health Children's Systems of Care, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.

The claim lines included in the file 00019 HDS_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication related services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was included in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. As medication related services, each claim was for care that is within the scope of services that the County Department of Mental Health was required by law to provide to such pupils. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.

All of the services in tables referenced in paragraph 2 above were included in the units of services claimed under the AB 3632/CSOC plan on the LAC 102 form which the Provider filed with its cost report for relevant fiscal year. Further, the costs incurred in rendering such services to pupils pursuant to their IEPs were included in the average cost per unit determined on such cost reports and were reasonable and allowable.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 6th day of June 2013, at Los Angeles, California

Paul McIver LCSW, Mental Health Clinical District Chief



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Bryan Sawlsville, declare as follows:

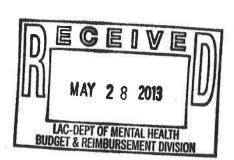
- 1. I am the Director of Quality Assurance with Didi Hirsch Psychiatric Service. In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00183_HDS_ Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication related services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was included in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. As medication related services, each claim was for care that is within the scope of services that the County Department of Mental Health was required by law to provide to such pupils. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. All of the services in tables referenced in paragraph 2 above were included in the units of services claimed under the AB 3236/CSOC plan on the LAC 102 form which the Provider filed with its cost report for relevant fiscal year. Further, the costs incurred in rendering such services to pupils pursuant to their IEPs were included in the average cost per unit determined on such cost reports and were reasonable and allowable.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 28th day of May, 2013, at Culver City, California.

Bryan Sawlsville

D: CO.

Director of Quality Assurance



Headquarters

4760 South Sepulveda Blvd., Culver City, CA 90230 310 • 390 • 6612 24 Hour Crisis Line 877 • 7 • CRISIS

www.didihirsch.org



Attachment A

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Tania Fallert, declare as follows:

- 1. I am the Interim Executive Director with El Centro de Amistad (Provider 7371 & 7050). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- number included in the file [legal entity 2. The claim lines identified 2002tables 001851 HDS Reconsideration.mdb In the 2003 HDSII_Excluded_Claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 5th day of June, 2013, at Canoga Park, California

Tania Fallert

EAST VALLEY - 566 S. Brand Blvd., San Fernando, CA 91340 (818) 898-0223, Fax (818) 361-5384 EAST VALLEY - 601 S. Brand Blvd., Suite 104 San Fernando, CA 91340 (818) 898-0223, Fax (818) 361-2420 WEST VALLEY - 6800 Owensmouth Avc. Suite 310, Canoga Park, CA 91303 (818) 347-8565, Fax (818) 347-0506

www.ecda.org

HOA.979923.2

(a nonprofit corporation)

150 East Olive Avenue, Suite 203 ● Burbank, CA 91502 Phone (818) 973-4899 ● Fax (818) 973-4881



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Kathleen Postal, declare as follows:

- 1. I am the Chief Financial Officer Enki Health & Research Systems, Inc. ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 0188_HDS_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, information and belief, true and correct and that this declaration was signed this 31 day of May, 2013, at Burbank, California

Kathleen Postal

Chief Financial Officer



1891 Effie Street Los Angeles, CA 90026 Phone 323. 644. 2000 Fax 323. 666.1417

Attachment A

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

- I, Mara Pelsman, declare as follows:
- 1. I am the Chief Executive Director with Gateways Hospital & Mental Health Center ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- The claim lines included in the file [legal entity number] HDS Reconsideration.mdb identified 2002the tables in as 2003 HDSII Excluded Claims Final p 2003and 004 HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free and appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 5th day of June, 2013, at Los Angeles, California

Mara Pelsman, CEO, Gateways Hospital & Mental Health Center



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Shaulon Shanklin-DeCuir, declare as follows:

- 1. I am the AVP of DMH Contracts and Billing with Hathaway-Sycamores Child and Family Services ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00192_HDS_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, information and belief, true and correct and that this declaration was signed this 03 day of June, 2013, at Pasadena, California

Shauhn Shanklin- Jehun Hathaway-Sycamores Child and Family Services Rick Wolf Co-Chair, Board of Directors

Lyn Konhelm Co-Chair, Board of Directors

Elias Lefferman
President/Chief Executive Officer



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Cheryl Carrington, declare as follows:

- 1. I am the Director of Quality, Standards and Compliance with Vista Del Mar Child and Family Services ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00196_HDSII_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-2004_HDSII_Excluded_Claims_Final_p are for medication related services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was included in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. As medication related services, each claim was for care that is within the scope of services that the County Department of Mental Health was required by law to provide to such pupils. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. All the services in tables referenced in paragraph 2 above were included in the units of services claimed under the AB3632/CSOC plan on the LAC 102 form which the provider filed with its cost report for relevant fiscal year. Further, the costs incurred in rendering such services to pupils pursuant to their IEPs were included in the average cost per unit determined on such cost reports and were reasonable and allowable.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 28 day of May, 2013, at Los Angeles, California.

Cheryl Carrington

Vista Del Mar Child and Family Services

Administrative Offices 13130 Burbank Blvd. Sherman Oaks, CA 91401 Tel: 818.781.0360 Fax: 818.988.4089 www.thehelpgroup.org

Attachment A

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

- I, Susan Berman Ph.D., declare as follows:
- 1. I am the Executive Vice President/COO with The Help Group Child and Family Center. In that position, I am responsible for assuring the accuracy of claims made by The Help Group Child and Family Center, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00198 _HDS_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by The Help Group Child and Family Center during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free and appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. The Help Group Child and Family Center personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 5th day of June, 2013, at Sherman Oaks, California

Susan Berman, Ph.D. EVP/COO

The Help Group Center for Autism Spectrum Disorders • Young Learners Preschool for Autism
The Help Group National Autism Foundation • Village Glen School • Bridgeport School • Sumise School for Autism & Developmental Disabilities

The Help Group - UCLA Neuropsychology Program • Summit View School • Coldwater Canyon Prep Program



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Ph. (323) 766-2345

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> > *****

Elizabeth W. Ptromm, M.S., MPA

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Los Angeles Child Guidance Clinic

A nonprofit community-based agency which has served the needs of children and families in Central and South Los Angeles since 1924. For more information, visit our website at www.lacgc.org

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Katherine Ross, declare as follows:

- 1. I am the MIS Lead with Los Angeles Child Guidance Clinic ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00199_HDS_Reconsideration_R.mdb in the table identified as 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service was provided by a psychiatrist who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, information and belief, true and correct and that this declaration was signed this 3rd day of June, 2013, at Los Angeles, California

Katherine Ross

MIS Lead



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEAR 2003-04

I, Rhonda Chabràn, declare as follows:

- 1. I am the Corporate Director of Quality, Improvement and Compliance with Pacific Clinics. In that position, I am responsible for assuring the accuracy of claims made by Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00203_HDS_Reconsideration.mbd in the tables identified as 2003-004_HSDII_Excluded Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claims in the tables referenced above into the County Department of Mental Health information management system.

Phonda Chalmin

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Roy Marshall, declare as follows:

- 1. I am the President/CEO with the Child and Family Guidance Center ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file [legal entity number]_HDS_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, information and belief, true and correct and that this declaration was signed this 31st day of May, 2013, at Northridge, California

Roy Marshall

President/CEO



Ian Hunter, Ph.D., President/CEO

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SAN FERNANDO VALLEY COMMUNITY MENTAL HEALTH CENTER, INC.

Moving Lives Forward

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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I. Ian Hunter, Ph.D., declare as follows:

- I am the President/CEO with the San Fernando Valley Community Mental Health Center, Inc., ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- The claim lines included in the file 00208 HDS Reconsideration.mdb in the tables identified as 2002-2003-2003 HDSII Excluded Claims Final p and medication 004 HDSII Excluded Claims Final p for are support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, information and belief, true and correct and that this declaration was signed this 31st day of May 2013, at Van Nuys, California.

Justin P



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED AND DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-2003 AND 2003-2004

I, Christine Byrne, declare as follows:

- I am the Deputy Director and Head of Service for the South Bay Children's Health Center ("Provider").
 In that position I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00213_HDS_Redonsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-2004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free and appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. South Bay Children's Health Center's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 6th day of June 2013 at Redondo Beach, California.

Christine Byrne, Deputy Director



Child and Family

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

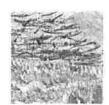
Development Center I, Rebecca Refuerzo, declare as follows:

- I am the Executive Director with Saint John's Health Center ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- The claim lines included in the file 000217_HDS_Reconsideration.mdb in the tables identified as 2002-2003 HDSII Excluded Claims Final p and 2003-004 HDSII Excluded Claims Final p are for medication related services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was included in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. As medication related services, each claim was for care that is within the scope of services that the County Department of Mental Health was required by law to provide to such pupils. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- All of the services in tables referenced in paragraph 2 above were included in the units of services claimed under the AB 3632/CSOC plan on the LAC 102 form which the Provider filed with its cost report for relevant fiscal year. Further, the costs incurred in rendering such services to pupils pursuant to their IEPs were included in the average cost per unit determined on such cost reports and were reasonable and allowable.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 29th day of May, 2013, at Santa Monica, California

Executive Director

1339 20th Street Santa Monica California 90404 310.829.8921 Fax 310.829.8455 V/Deaf Prog. 310.829.8536 TTY 310.829.8528



San Gabriel Children's Center, Inc.

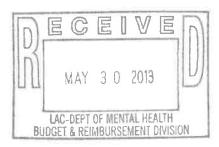
DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, David K. Gaffield, declare as follows:

- 1. I am the Mental Health Finance Director with San Gabriel Children's Center, Inc. ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- The claim lines included entity in. the file legal number] HDS Reconsideration.mdb identified 2002in the tables as 2003 HDSII Excluded Claims Final p and 2003-004 HDSII Excluded Claims Final p are for medication related services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was included in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. As medication related services, each claim was for care that is within the scope of services that the County Department of Mental Health was required by law to provide to such pupils. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. All of the services in tables referenced in paragraph 2 above were included in the units of services claimed under the AB 3632/CSOC plan on the LAC 102 form which the Provider filed with its cost report for relevant fiscal year. Further, the costs incurred in rendering such services to pupils pursuant to their IEPs were included in the average cost per unit determined on such cost reports and were reasonable and allowable.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 23rd day of May, 2013, at Glendora, California

David K. Gaffield, Mental Health Finance Director





Joseph M. Costa

Chief Executive Officer

CREATING LASTING CHANGE

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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Marisol Lara, declare as follows:

- 1. I am the Revenue Coordinator at Hillsides ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00321_HDS_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-2004_HDSII_Excluded_Claims_Final_p are for medication related services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was included in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. As medication related services, each claim was for care that is within the scope of services that the County Department of Mental Health was required by law to provide to such pupils. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. All of the services in tables referenced in paragraph 2 above were included in the units of services claimed under the AB 3632/CSOC plan on the LAC 102 form which the Provider filed with its cost report for relevant fiscal year. Further, the costs incurred in rendering such services to pupils pursuant to their IEPs were included in the average cost per unit determined on such cost reports and were reasonable and allowable.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 28 day of May, 2013, at Pasadena, California

Marisol Lara

Revenue Coordinator

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Associate Executive Director
Ryan J. Herren
Chief Financial Officer
Nancy E. Garni
Director of Development
Laura Kelso
Director of Community Resources
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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Kari Thompson, declare as follows:

- 1. I am the Director of Operations with Providence Community Services, formerly Aspen Community Services. In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included in the file 00519_HDS_Reconsideration.mdb in the tables identified as 2002-2003_HDSII_Excluded_Claims_Final_p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free and appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

Kari Thompson, Director of Operations



children's institute, inc.

safe children, strong families, healthy communities

DECLARATION RELATED TO CERTAIN CLAIMS amond PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM

FISCAL YEARS 2002-03 AND 2003-04

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Cara Leonetti Esposito President, The C.H.I.P.S.

Sue Ellen Douglas President, Les Amies

Mary M. Emmons
President and
Chief Executive Officer

I, Mark Engel, declare as follows:

- 1. I am the CFO and Senior Vice President of Finance with Children's Institute, Inc. In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- claim lines included in the entity number] HDS Reconsideration.mdb in the tables identified as 2002-2003 HDSII Excluded Claims Final p and 2003-004_HDSII_Excluded Claims Final p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this __22__ day of May, 2013, at Los Angeles, California_

Mark Engel, CFO and Senior Vice President of Finance

CHIEF EXECUTIVE OFFICER Helen Morran-Wolf, LCSW

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DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Gassia Ekizian, declare as follows:

1. I am the OA Director with Foothill Family Service ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.

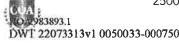
2. The claim lines included in the file 00724 HDS Reconsideration mdb in the THE HONOBABLE Michael D. Antonovichtables identified as 2002-2003 HDSII Excluded Claims Final p and 2003-004 HDSII Excluded Claims Final p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were Fendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.

> 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

> I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, information and belief, true and correct and that this declaration was signed this 3rd day of June , 2013, at Pasadena, California

Gassia Ekizian, MFT





2500 E. Foothill Boulevard, Suite 300 • Pasadena, CA 91107

Tel (626) 564-1613 • Fax (626) 564-1651

www.foothillfamily.org





Behavioral Health

Services

a division of ChildNet Youth and Family Services, Inc.

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> (562) 490-7600 FAX (562) 490-7601 www.childnet.net

Attachment A

DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Kim Allen, declare as follows:

- 1. I am the Billing/Operations Manager with ChildNet Youth and Family Services, Inc. ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. claim included The lines in the file 00783 HDS Reconsideration.mdb in the tables identified as 2002-2003 HDSII Excluded Claims Final p 004 HDSII Excluded Claims_Final_p are for medication related services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was included in such IEPs as necessary to assure that the pupils could receive a free appropriate public education. As medication related services, each claim was for care that is within the scope of services that the County Department of Mental Health was required by law to provide to such pupils. Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. All of the services in tables referenced in paragraph 2 above were included in the units of services claimed under the AB 3632/CSOC plan on the LAC 102 form which the Provider filed with its cost report for relevant fiscal year. Further, the costs incurred in rendering such services to pupils pursuant to their IEPs were included in the average cost per unit determined on such cost reports and were reasonable and allowable.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 28th day of May, 2013, at Long Beach, California

Kim Allen

Children's Counseling Center 3630 E. Imperial Highway Lynwood, CA 90262



DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I, Derrell Tidwell, declare as follows:

- 1. I am the Executive Director of the Children's Counseling Center with St. Francis Medical Center ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. The claim lines included the file [legal entity number] HDS Reconsideration.mdb in the tables identified 2002-2003 HDSII Excluded Claims Final p and 2003-004_HDSII_Excluded_Claims_Final_p are for medication support services rendered by the Provider during the referenced periods to pupils who, at the time the services were rendered, had in place an Individualized Education Plan ("IEP"). Each service in these tables was a mental health service and was required in such IEPs as necessary to assure that the pupils could receive a free and appropriate public education (FAPE). Each service was provided by a clinician who was permitted by his or her license or certification to render such care.
- 3. Provider's personnel submitted each of these claim lines in the tables referenced above into the County Department of Mental Health information management system.

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 5th day of June, 2013, at Lynwood, California

[Derrell Tidwell, ACSW, LCSW, BCD)

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit A-7
Calculations of Off-Setting Reimbursements

Los Angeles County
Department of Mental Health
Handicapped and Disabled Students Program II
Fiscal Year 2002-2003
Incorrect Reduction Claim
"Fourth Generation" UOS & Costs Based on Detailed Payor Source

LE No.	CRDC SFC	EPSDT	뙤	Medi-Cal	Gross Non	Over 600	Net Non	Total Net UOS	Rate	Gross cost	FFP	SGF	Claim Amount
00019	15 61	18,180	280	06	24,760		24,760	43,310	3.57 \$	154,616.70	\$ (33,489.97) \$	(26,791.79) \$	94,334.93
00171	15 61	3,125	300	0	1,590		1,590	5,015	3.54 \$	17,753.10	\$ (6,260.27) \$	(4,566.60) \$	6,926.23
00178	15 61	09	0	0	735		735	795	4.09 \$	3,251,55	\$ (123.56) \$	(101.30) \$	3,026.69
00179	15 61	5,114	0	30	3,695		3,695	8,839	4.23 \$	\$ 37,388.97	\$ (10,955.72) \$	(8,929.78)	17,503.47
00180	15 61	515	0	0	240		240	755	2.25 \$	1,698.75	\$ (583.43) \$	(478.33) \$	636.99
C90181	15 61	5,255	445	0	6,005		6,005	11,705	1.78 \$	\$ 20,834.90	\$ (5,224.55) \$	(3,861.29) \$	11,749.06
8 0183	15 61	8,951	948	0	11,161		11,161	21,060	3.47	\$ 73,078.20	\$ (17,776.91) \$	(12,821.56) \$	42,479.74
00184	15 61	9,795	1,870	0	7,680		7,680	19,345	4.23 \$	\$ 81,829.35	\$ (26,003.00) \$	(17,103.48) \$	38,722.86
00188	15 61	42,148	2,265	0	19,275		19,275	63,688	3.31	\$ 210,807.28	\$ (75,116.37) \$	\$ (89.682,75)	78,101.23
00191	15 61	19,850	0	0	9,175		9,175	29,025	2.76	\$ 80,109.00	\$ (27,584.75) \$	(22,615.66) \$	29,908.59
00192	15 61	18,969	435	180	14,399		14,399	33,983	3.4	\$ 115,542.20	\$ (33,742.52) \$	(26,623.37) \$	55,176.31
00195	15 61	9,437	145	0	5,549		5,549	15,131	3.38	\$ 51,142.78	\$ (16,378.73) \$	(13,167.11) \$	21,596.94
00196	15 61	16,348	0	465	49,577		49,577	66,390	3.72	\$ 246,970.80	\$ (31,491.09) \$	(25,104.25) \$	190,375.46
00198	15 61	16,481	0	0	29,175		29,175	45,656	4.15	\$ 189,472.40	\$ (34,437.46) \$	(28,233.93)	\$ 126,801.01
00199	15 61	25,374	354	06	4,744		4,744	30,562	3.63	\$ 110,940.06	\$ (47,375.94) \$	(38,022.03)	\$ 25,542.09
00201	15 61	485	0	0	337		337	822	4.05 \$	\$ 3,329.10	\$ (989.00) \$	(810.84)	\$ 1,529.26
00203	15 61	43,178	886	50	29,704		29,704	73,818	3.05	\$ 225,144.90	\$ (68,140.65) \$	(54,362.83)	\$ 102,641.42
00207	15 61	68,239	4,167	09	717,177		717,177	144,243	3.92	\$ 565,432.56	\$ (145,420.62) \$	(110,422.71)	\$ 309,589.23
00210	15 61	3,810	1,065	0	14,215		14,215	19,090	3.35	\$ 63,951.50	\$ (8,745.46) \$	(5,268.77)	\$ 49,937.27
00213	15 61	2,700	0	0	12,190		12,190	14,890	3.88 \$	\$ 57,773.20	\$ (5,274.67) \$	(4,324.49)	\$ 48,174.04
00214	15 61	177	195	0	1,996		1,996	3,368	3.33	\$ 7,885.44	\$ (718.85) \$	(243.31)	\$ 6,923.29
00216	15 61	0	0	0	120		120	120	2.69 \$	\$ 322.80	69 1		\$ 322.80
00221	15 61	8,697	0	0	18,075	(915)	17,160	25,857	3.43	\$ 88,689.51	\$ (15,019.76) \$	(12,314.12)	\$ 61,355.63
GRAND TOTAL	TOTAL	326,888	13,355	965	336,174	(915)	335,259	676,467		\$ 2,407,965.05	\$ (610,853.29) \$	(473,757.23) \$ 1,323,354.53	1,323,354.53

Los Angeles County
Department of Mental Health
Handicapped Mental Health
Handicapped Students Program II
Fiscal Year 2003-2004
Incorrect Reduction Claim
"Fourth Generation" UOS & Costs Based on Detailed Payor Source

LE No.	CRDC		EPSDT	뵈	Medi-Cal	Gross Non MC	Over 600	Net Non MC	Total Net UOS	Rate	Gross cost	FFP SGF	Clain (20,809,46) \$	Claim Amount
Subtotal	15	62	2,563 15,628	9 8 8	0 0	1,980 1 980		1,980 1,980 18,039	4,633 33,757		18,393.01 \$ 134,015.29 \$	(5,655.58) \$ (33,301.25) \$	(4,082.25) \$ (24,891.72) \$	8,655.18
00171	15	61	3,235		99	3,065		3,065	6,360	\$3.52 \$	22,387.20 \$	(6,181.95) \$	(4,568.54) \$	11,636.71
00178	15	61	0	0	20	2,672		2,672	2,722	\$4.07 \$	11,078.54 \$	(108.47) \$	S	10,970.07
00179	15	61	4,615	0	0	2,503		2,503	7,118	\$4.23 \$	30,109.14 \$	(10,404.93) \$	(7,832.01) \$	11,872.20
College	15	62	4,022	158	0 6	2,961	c	2,961	7,141	\$4.23 \$	30,206.43 \$	(9,502.38) \$ (19.907.31) \$	(6,825.64) \$	13,878.41
00180	13	19	1.495	9 0	, 0	240	1000	240	1,735	\$2.21 \$	3,834.35 \$	101	(1,325.54) \$	747.80
00181	ង	1 19	6,025	235	0	5,330	OMENING STREET	5,330	1	\$1.87 \$	21,673.30 \$	(6,290.82) \$	(4,520.22) \$	10,862.26
00183	15	61	5,227	457	0	4,916	STATE OF THE PARTY	4,916	10,600	\$3.60 \$	38,160.00 \$	(11,098.95) \$	(7,549.46) \$	19,511.59
55	15	62	968	391	36	4,511	c	4,511		\$3.60 \$	21,261.60 \$	(2,841.42) \$	(1,398.10) \$ (8,947.56) \$	17,022.08 36,533.67
00184	15	61	4,935	4,380	150	2,590		2,590	0.00	\$4.23 \$	\$ 50,992.65 \$	107	V.	19,110.18
00188	15	61	17,406	720	45	5,895		5,895	24,066	\$3.09 \$	74,363.94 \$	(30,187.39) \$	(21,578.36) \$	22,598.19
Subtotal	15	29	11,855	35 755	647	7,608	0	7,608	20,145 44,211	\$3.09 \$	62,248.05 \$ 136,611.99 \$	(20,660.72) \$ (50,848.11) \$	(14,696.74) \$ (36,275.10) \$	26,890.60 49,488.78
00191	15	61	10,313	0	0	6,352		6,352	16,665	\$3.01 \$	50,161.65 \$	(16,545.46) \$	(12,454.10) \$	21,162.09
00192	15	61	14,239	310	0	5,522		5,522	20,071	\$3.40 \$	68,241.40 \$	(26,489.02) \$	(19,423.14) \$	22,329.25
00195	15	61	3,572	6	45	2,554		2,554	6,261	\$3.38 \$	21,162.18 \$	(6,713.90) \$	(4,843.83) \$	9,604.45
00196	15	61	27,430	0	0	30,003		30,003	57,433	\$3.72 \$	213,650.76 \$	(54,387.11) \$	(40,938.29) \$	118,325.37
00198	15	61	14,005	0	0	27,708		27,708	41,713	\$4.22 \$	176,028.86 \$	(31,500.89) \$	(23,711.36) \$	120,816.61
00199	15	61	29,660	420	370	3,112		3,112	33,562	\$3.63 \$	121,830.06 \$	(59,092.73) \$	(43,195.52) \$	19,541.81
00201	15	61	1,556	0	0	1,335		1,335	2,891	\$4.05 \$	11,708.55 \$	(3,358.86) \$	(2,528.28) \$	5,821.41
00200	15	61	47,808	3,887	160	20,424		20,424	72,279	\$2.92 \$	211,054.68 \$	\$ (82,033.00) \$	(56,007.26) \$	73,014.41
00207	15 21	61	84,714	6,474	145	75,311		75,311 74 75,385	166,644	\$3.92 \$	653,244.48 \$ 497.84 \$	(193,796.75) \$ (110.74) \$ (1193,907.49) \$	(133,230.05) \$ (83.35) \$ (133,313,40) \$	326,217.68 303.75 326,521.43
00210	15	61	10.706	570	0	19,165	Wildling III	Province.	No.	\$3.60 \$		(21,876.47) \$	(15,462.89) \$	72,248.24
00213	11	61	2,488	0	0	7,314	Managara and a	7,314		\$3.88 \$	38,031.76 \$	(5,145.28) \$	(3,872.96) \$	29,013.52

A-7
Š.
hibit
Ξ

1,117,691.82	(471,355.71) \$ 1,117,691.82	(674,928.96) \$	\$ 2,263,976.49 \$ (674,928.96) \$	45	624,165	273,620	(1,200)	274,820	1,993	18,872	329,680		TAL	GRAND TOTAL
48,861.47	(11,758.57) \$	\$ (96'362'91)	\$ 00.986,97	\$3.90 \$	19,740	11,880		11,880	285	09	7,515	19	15	00221
5,030.14	(64.27) \$	\$ (68:38)	5,179.80 \$	\$3.56 \$	1,455	1,410		1,410	0	0	45	61	15	00216
4,479.21	(220.44) \$	(1,580.73) \$	6,280.38 \$	\$3.33 \$	1,886	1,126		1,126	0	595	165	61	13	00214

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit A-8 State Worksheets Calculating Indirect Costs

Indirect Costs

Handicapped and Disabled Students II July 1, 2002, through June 30, 2004 Los Angeles County S09-MCC-009

FY 2002-03

Private contract providers DMH directly operated
 Private contract provide Total Weigthed Average

Prepared by: __ Date: Reviewed by: Date:

Page

W/P Section

Indirect Costs Indirect Rate **Direct Costs** 23,924 159,911 135,987 0.15473 0.060349 2,253,349 154,617

6.64% (Rate)

159,911 Indirect Costs \$ 6.64% 2,407,966

62

Los Angeles County Handicapped and Disabled Students II July 1, 2002, through June 30, 2004 Administrative costs offset S09-MCC-009

FY 2002-03				
	EPSDT	덾	OTHER*	Indirect Rate
DMH directly operated	\$ 27,816	\$ 33,928	· &	0.15473
Private contract providers	472,201	575,952	() ()	0.060349
TOTAL	\$ 500,017	\$ 609,880	٠ \$	

OTHER*	· •		\$
FFP share of admin costs	\$ 5,250	34,758	\$ 40,008
EPDST share of admin costs	\$ 4,304	28,497	\$ 32,801
	DMH directly operated	Private contract providers	Totals

	\$ 72,80
•	Total Administrative Costs offset

* Other consists of Federal SAMHSA Grant patient fees & insurance, Medicare, 3rd party/ other, state CSOC, and local funds Cal Works

Indirect Costs

Page

W/P Section

Prepared by: _

Handicapped and Disabled Students II July 1, 2002, through June 30, 2004 Los Angeles County S09-MCC-009

FY 2003-04

Private contract providers (1) DMH directly operated(2) Private contract provide Total Weigthed Average

Indirect

Date:

Reviewed by:

Indirect Costs Rate

Direct Costs

18,204 169,767

187,972

0.079623 0.135837 134,015

2,132,140

8.29%

(Rate)

8.29% = \$ 187,972

2,266,155

Indirect Costs

64

Los Angeles County Handicapped and Disabled Students II July 1, 2002, through June 30, 2004 S09-MCC-009 Administrative costs offset

FY 2003-04				
	EPSDT	뒘	OTHER*	Indirect Rate
DMH directly operated	\$ 25,636	\$ 34,055	· \$	0.135837
Private contract providers	483,854	642,758	٠	0.079623
TOTAL	\$ 509,490	\$ 676,813	\$	
	FPDST share of admin costs	FEP share of admin costs	OTHER*	
DMH directly operated	\$ 3,482	\$ 4,626	\$	
Private contract providers	38,526	51,178	0	ĺ
Totals	\$ 42,008	\$ 55,804	- \$	

* Other consists of patient fees & insurance, Medicare, 3rd party/ other, state CSOC, and local funds Cal Works

97,812

Total Administrative Costs offset

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit A-9
County Worksheets Calculating Indirect Costs

Los Angeles County
Department of Mental Health
Handicapped and Disabled Students Program II
Fiscal Year 2002-2003
Incorrect Reduction Claim
Calculation of Revised Indirect Administrative Costs

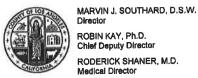
Calculation of Revised Indirect	. Aa	ministrative C	osis					
					Direct Costs	Indirect Rate		Indirect Costs
Indirect Costs (1) DMH directly operated (2) Private contract providers Total					154,617 2,253,348 2,407,965	0.15473 0.06305	\$ \$	23,924 142,071 165,995
Treatment Revenues (1) DMH directly operated (2) Private contract providers	\$	EPSDT 26,792 446,965	\$	FFP 33,490 577,363		0.15473 0.06305		
TOTAL	\$	473,757	\$	610,853				
DMH directly operated Private contract providers Totals	of	PSDT share admin costs		FP share of dmin costs 5,182 36,402 41,584				
Total administrative cost offse	t						\$	41,584
Revised Administrative Cost	t						\$	124,411

Los Angeles County
Department of Mental Health
Handicapped and Disabled Students Program II
Fiscal Year 2003-2004
Incorrect Reduction Claim
Calculation of Revised Indirect Administrative Costs

			Direct Costs	Indirect Rate	Indirect Costs
Indirect Costs (1) DMH directly operated (2) Private contract providers Total			134,015 2,129,961 2,263,976	0.13584 \$ 0.07962 \$	169,594
Treatment Revenues (1) DMH directly operated \$ (2) Private contract providers	EPSDT 24,892 446,464	FFP \$ 33,301 641,628		0.13584 0.07962	
TOTAL \$	471,356	\$ 674,929			
_	EPSDT share f admin costs	FFP share of admin costs 4,524 51,088			
Totals \$		\$ 55,612			
Total administrative cost offset				_\$	55,612
Revised Administrative Cost				_\$	132,186

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit A-10
Los Angeles County Department of Mental Health
Declaration Related to Certain Facts



DECLARATION RELATED TO THE HANDICAPPED & DISABLED STUDENTS II PROGRAM FISCAL YEARS 2002-03 AND 2003-04

I. Marvin J. Southard, declare as follows:

- 1. I am the Director of the County of Los Angeles Department of Mental Health (LAC DMH). In that position, I am responsible for the overall operations of the Department and directly, or through staff who have made their findings known to me, am aware of the facts set forth below. I could therefore testify competently to them in a court of law.
- 2. LAC DMH provided to the State Controller's Office (SCO) at least four reports during the course of its audit of the Handicapped & Disabled Student's II Program claim submitted by the County, reflecting specific units of service that LAC DMH believed were included in the aggregate dollar claim.
- The data provided came from the LAC DMH Mental Health Management Information System (MHMIS) and Integrated System (IS) depending on the year and the provider. The MHMIS and IS are the data repositories used by LAC DMH to hold information entered by providers about specific services provided to particular clients. The information was entered both by clinics directly operated by LAC DMH and by contractors pursuant to a contract between the County and the contractor. The data includes an identification of the client, type of service (e.g., medication support) and the funding source(s) to be used for payment of the services.
- 4. The SCO did not accept or utilize any of the first three data runs because it stated that they were inaccurate and overstated the count of reimbursable services.
- 5. The SCO worked with LAC DMH staff to develop the query parameters to be used in the fourth generation data run, which became the basis of the audit.
- 6. This fourth generation run was based on claims for services provided by directly operated clinics providing services to pupils with Individualized Education Plans (IEPs) in Fiscal Year 2008-09 and by certain specific contractors who had contracts with the County to provide services to pupils with IEPs in Fiscal Year 2008-09.
- 7. Some contractors who rendered services during the audit period were no longer contractors in Fiscal Year 2008-09 and other contractors and some directly operated clinics that rendered services during the audit period were no longer

Declaration of Dr. Marvin J. Southard Incorrect Claim Reduction Handicapped and Disabled Students II Program Page 2 of 3

providing services to pupils with IEPs in Fiscal Year 2008-09. A true and correct list of the providers/contractors which rendered services to children with IEP in 2002-03 or 2003-04, but where not included in the fourth generation data set is contained in Exhibit A-2 to the Incorrect Reduction Claim.

- 8. One of the parameters used to create the fourth generation data set was that the pupil had to have a service rendered at one of three DMH assessment locations identified in the MHMIS/IS and the dates of allowable medication support services had to be after the date of that service.
- 9. Pupils with an IEP could have more than one identification number in LAC DMH's MHMIS/IS and some pupils do have multiple identification numbers in LAC DMH's MHMIS/IS.
- 10. When the fourth generation data set was run, claims were excluded if the identification number used for the medication support services did not exactly match the identification number used by the assessment locations, even if the social security number and client name suggested that they were the same individuals.
- 11. The fact that the services carried different client identification numbers did not mean that the pupil was not assessed or that the medication support services were not eligible for reimbursement through the SB 90 process.
- 12. In some instances, LAC DMH appropriately paid for medication support services provided during the claiming period at issue pursuant to an IEP based on an assessment done in another County. However, these services would have been excluded from the fourth generation data set based on the parameters used.
- 13. LAC DMH prepared its claims by determining the number of units of service and the cost per unit for each provider rendering medication support services pursuant to an IEP.
- 14. The cost per unit of service was based on the reimbursable rate as determined from the Short-Doyle/Medi-Cal cost report prepared by each provider.
- 15. In preparing its claim, LAC DMH included some services that cannot be documented at this time, but it also omitted costs related to services that were claimed against other funding sources, even though the services were required under an IEP. The document at Exhibit A-4 accurately describes the costs associated with medication support services that were billed to other funding sources, even though they were provided to a pupil with an IEP that called for such services. Those costs were not included in the original claim.

Declaration of Dr. Marvin J. Southard Incorrect Claim Reduction Handicapped and Disabled Students II Program Page 3 of 3

- 16. That to the extent that those omitted services were claimed against and paid, in whole or in part, by non-local funding sources, such payments were recognized as off-setting reimbursements in the original claims and in Exhibit A-4.
- 17. The SCO, in performing its audits, treated some claims as Early and Periodic Screening, Diagnosis and Treatment (EPSDT) Medi-Cal claims that were, in fact, adjudicated and paid as Healthy Families claims. As a result, off-setting federal reimbursement for treatment costs was understated.
- 18. The SCO, in performing its audits, treated some claims as EPSDT Medi-Cal claims that were, in fact, adjudicated and paid as regular Medi-Cal claims. As a result, off-setting State reimbursement for treatment costs was overstated.
- The State does not provide state general funds to the County for costs associated with the administration of the EPSDT Medi-Cal program. Indirect costs associated with the State's share of the EPSDT Medi-Cal program are funded through local funds (e.g., realignment funds).

I declare under penalty of perjury under the laws of the State of California that the facts stated above are, to the best of my knowledge, true and correct and that this declaration was signed this 11th day of June, 2013, at Los Angeles, California

Marvin J. Southard, DSW

Director

Los Angeles County Department of Mental Health

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit B Claiming Instructions

OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2006-03

HANDICAPPED AND DISABLED STUDENTS II

February 17, 2006

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for filing claims for the Handicapped and Disabled Students II (HDS II) program. These claiming instructions are issued subsequent to adoption of the program's Parameters and Guidelines (P's & G's) by the Commission on State Mandates (COSM).

On May 26, 2005, the COSM determined that GC sections 7572.55 and 7576, as added and amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999 (Cal. Code Regs., tit. 2, §§ 60000 et seq.), established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any city, county, or city and county that incurs increased costs as a result of this mandate, is eligible to claim reimbursement of these costs.

Filing Deadlines

A. Reimbursement Claims

Initial reimbursement claims must be filed within 120 days from the issuance date of claiming instructions. Costs incurred for this program, are eligible for reimbursement for fiscal years 2001-02 to 2004-05. Claims for fiscal years 2001-02 to 2004-05 must be filed with the SCO and be delivered or postmarked on or before June 19, 2006. Actual reimbursement claims for fiscal year 2005-06 and estimated claims for fiscal year 2006-07 must be filed on or before January 16, 2007.

In order for a claim to be considered properly filed, it must include any specific supporting documentation requested in the instructions. Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.

B. Late Penalty

1. Initial Claims

AB 3000, enacted into law on September 30, 2002, amended the late penalty assessments on initial claims. Late initial claims submitted on or after September 30, 2002, are assessed a late penalty of 10% of the total amount of the initial claims without limitation.

2. Annual Reimbursement Claims

All late annual reimbursement claims are assessed a late penalty of 10% subject to the \$1,000 limitation regardless of when the claims were filed.

C. Estimated Claims

Unless otherwise specified in the claiming instructions local agencies are not required to provide cost schedules and supporting documents with an estimated claim if the estimated amount does not exceed the previous fiscal year's actual costs by more than 10%. Claimants can simply enter the estimated amount on form FAM-27, line (07).

However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, claimants must complete supplemental claim forms to support their estimated costs as specified for the program to explain the reason for the increased costs. If no explanation supporting the higher estimate is provided with the claim, it will automatically be adjusted to 110% of the previous fiscal year's actual costs. Future estimated claims filed with the SCO must be postmarked by January 15 of the fiscal year in which costs will be incurred. Claims filed timely will be paid before late claims.

Minimum Claim Cost

GC section 17564(a) provides that no claim shall be filed pursuant to Sections 17551 and 17561, unless such claim exceeds one thousand dollars (\$1,000).

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question.

Source documents may include, but are not limited to, employee time records or time logs, signin sheets, invoices, and receipts. Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, training packets, and declarations. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Certification of Claim

In accordance with the provisions of GC section 17561, an authorized representative of the claimant shall be required to provide a certification of claim stating: "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure section 2015.5, for those costs mandated by the State and contained herein.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim component adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency pursuant to this chapter is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the SCO to initiate an audit shall commence to run from the date of initial payment of the claim.

In any case, an audit shall be completed no later than two years after the date that the audit is commenced. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings. On-site audits will be conducted by the SCO as deemed necessary.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions, or requests for hard copies of these instructions, should be faxed to Angie Lowi-Teng at (916) 323-6527 or e-mailed to LRSDAR@sco.ca.gov. Or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at www.sco.ca.gov/ard/local/locreim/index.shtml.

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. (To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)

Use the following mailing addresses:

If delivered by U.S. Postal Service:

Office of the State Controller Attn: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 If delivered by other delivery services:

Office of the State Controller.
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: December 9, 2005

PARAMETERS AND GUIDELINES

Government Code Sections 7572.55 and 7576 Statutes 1994, Chapter 1128, Statutes 1996, Chapter 654

California Code of Regulations, Title 2, Sections 60000 et seq. (emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

Handicapped and Disabled Students II (02-TC-40/02-TC-49)

Counties of Stanislaus and Los Angeles, Claimants

I. SUMMARY OF THE MANDATE

On May 26, 2005, the Commission on State Mandates (Commission) adopted its Statement of Decision in Handicapped and Disabled Students II, finding that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999 (Cal. Code Regs., tit. 2, §§ 60000 et seq.), impose a reimbursable state-mandated program on counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The Handicapped and Disabled Students program was initially enacted in 1984 and 1985 as the state's response to federal legislation (Individuals with Disabilities Education Act, or IDEA) that guaranteed to disabled pupils, including those with mental health needs, the right to receive a free and appropriate public education. Three other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include Handicapped and Disabled Students (CSM 4282), Reconsideration of Handicapped and Disabled Students (04-RL-4282-10), and Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05).

Eligible claimants are not entitled to reimbursement under these parameters and guidelines for the activities approved by the Commission in Handicapped and Disabled Students (CSM 4282), Reconsideration of Handicapped and Disabled Students (04-RL-4282-10), and Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05).

These parameters and guidelines address only the amendments to the Handicapped and Disabled Students program. The Commission found, pursuant to the court's ruling in Hayes v. Commission on State Mandates (1992) 11 Cal. App.4th 1564, that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999, constitute a reimbursable state-mandated program since the state "freely chose" to impose the costs upon counties as a means of implementing the federal IDEA program.

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II. ELIGIBLE CLAIMANTS

Any county, or city and county, that incurs increased costs as a result of this reimbursable statemandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the County of Stanislaus (02-TC-40) on June 27, 2003, and filed by the County of Los Angeles (02-TC-49) on June 30, 2003. Therefore, the period of reimbursement begins July 1, 2001.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(l)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. 'Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Claims should exclude reimbursable costs included in claims previously filed, beginning in fiscal year 2001-2002, for the Handicapped and Disabled Students program (CSM 4282). Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

Parameters and Guidelines
Handicapped and Disabled Students II (02-TC-40/02-TC-49)

¹ Some costs disallowed by the State Controller's Office in prior years are now reimbursable beginning July 1, 2001 (e.g., medication monitoring). Rather than claimants re-filing claims for

For each eligible claimant, the following activities are eligible for reimbursement:

A. Interagency Agreements (Cal. Code Regs., tit. 2, § 60030)

The one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:

- 1) Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)
- 2) A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- 3) Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- 4) At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- 5) The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- 6). The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)
- 7) The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- 8) Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)

(The activities of updating or renewing the interagency agreements are not reimbursable.)

those costs incurred beginning July 1, 2001, the State Controller's Office will reissue the audit reports.

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Parameters and Guidelines
Handicapped and Disabled Students II (02-TC-40/02-TC-49)

- B. Referral and Mental Health Assessments (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)
 - 1) Work collaboratively with the local educational agency to ensure that assessments performed prior to referral are as useful as possible to the community mental health service in determining the need for mental health services and the level of services needed. (Gov. Code, § 7576, subd. (b)(1).)
 - 2) A county that receives a referral for a pupil with a different county of origin shall forward the referral within one working day to the county of origin. (Gov. Code, § 7576, subd. (g); Cal. Code Regs., tit. 2, § 60040, subd. (g).)
 - 3) If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and the local educational agency of the county determination within one day. (Cal Code Regs., tit. 2, § 60045, subd. (a)(1).)
 - 4) If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(2).)
 - 5) Notify the local educational agency when an assessment is determined necessary. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 6) Provide the assessment plan to the parent. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 7) Report back to the referring local educational agency or IEP team within 30 days from the date of the receipt of the referral if no parental consent for a mental health assessment has been obtained. (Cal. Code Regs., tit. 2, § 60045, subd. (c).)
 - 8) Notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. (Cal. Code Regs., tit. 2, § 60045, subd. (d).)
 - 9) Provide the parent with written notification that the parent may require the assessor to attend the IEP meeting to discuss the recommendation when the parent disagrees with the assessor's mental health service recommendation. (Cal. Code Regs., tit. 2, § 60045, subd. (f).)
 - 10) The county of origin shall prepare yearly IEP reassessments to determine the needs of a pupil. (Cal. Code Regs., tit. 2, § 60045, subd. (h).)
- C. Transfers and Interim Placements (Cal. Code Regs., tit. 2, § 60055)
 - Following a pupil's transfer to a new school district, the county shall provide interim
 mental health services, as specified in the existing IEP, for thirty days, unless the
 parent agrees otherwise.
 - 2) Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.

- D. Participate as a Member of the Expanded IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal Code Regs., tit. 2, § 60100)
 - 1) When a recommendation is made that a child be placed in an out-of-state residential facility, the expanded IEP team, with the county as a participant, shall develop a plan for using less restrictive alternatives and in-state alternatives as soon as they become available, unless it is in the best educational interest of the child to remain in the out-of-state school. (Gov. Code, § 7572.55, subd. (c).)
 - 2) The expanded IEP team, with the county as a participant, shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)
 - 3) The expanded IEP team, with the county as a participant, shall ensure that placement is in accordance with the admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)
 - 4) When the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties shall ensure that: (1) the mental health services are specified in the IEP in accordance with federal law, and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).)
- E. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)
 - Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)
 - 2) When the IEP team determines that it is necessary to place a pupil with a disability who is seriously emotionally disturbed in a community treatment facility, the lead case manager shall ensure that placement is in accordance with admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)
 - 3) Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is cost-effective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).)
 - 4) Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)

- 5) Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
- 6) Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)
- 7) Evaluate every 90 days the continuing stay criteria, as defined in Welfare and Institutions Code section 4094, of a pupil placed in a community treatment facility every 90 days. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(8).)
- 8) Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(10).)
- F. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))
 - 1) Authorize payments to residential facilities based on rates established by the Department of Social Services in accordance with Welfare and Institutions Code sections 18350 and 18356. This activity requires counties to determine that the residential placement meets all the criteria established in Welfare and Institutions Code sections 18350 through 18356 before authorizing payment.
- G. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))
 - 1) The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 2) The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 3) Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 4) Provide individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 5) Provide medication monitoring services when required by the pupil's IEP.

 "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication

support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)

6) Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

(When providing psychotherapy or other mental health treatment services, the activities of mental health assessments, collateral services, intensive day treatment, case management, crisis intervention, vocational services, and socialization services are not reimbursable.)

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in section IV. of this document. Each claimed reimbursable cost must be supported by source documentation as described in section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

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4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

- 1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
- 2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter² is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any of the following sources shall be identified and deducted from this claim:

- 1. Funds received by a county pursuant to Government Code section 7576.5.
- 2. Any direct payments or categorical funding received from the state that is specifically allocated to any service provided under this program. This includes the appropriation made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amounts of \$12,334,000 (Stats. 2001, ch. 106, items 4440-131-0001), and the \$69 million appropriations in 2003 and 2004 (Stats. 2003, ch. 157, item 6110-161-0890, provision 17; Stats. 2004, ch. 208, item 6110-161-0890, provision 10).
- -3. -Private insurance proceeds obtained with the consent of a parent for purposes of this program.
- 4. Medi-Cal proceeds obtained from the state or federal government that pay for a portion of the county services provided to a pupil under the Handicapped and Disabled Students program in accordance with federal law.
- 5. Any other reimbursement received from the federal or state government, or other non-local source.

Beginning July 1, 2001, realignment funds under the Bronzan-McCorquodale Act that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (SB 1895).)

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

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² This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Pursuant to Government Code section 17561, subdivision (d)(l), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and the California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

State Controller's Off				parameter in the second second second second	andated Cost Manua	
				For State Controller U		
				(19) Program Number 0 (20) Date Filed/	000	
HANDIC	APPED AND DISABLED	(20) Date Filed/(21) LRS Input/_	<u> </u>			
(01) Claimant Identification Number			Reimbursen	Reimbursement Claim Data		
(02) Claimant Name				(22) HDS -1, (04)(A)(1)(f)		
County of Location	i .			(23) HDS -1, (04)(B)(1)(f)		
Street Address or P.O. Box		Suite		(24) HDS -1, (04)(C)(1)(f)		
City	State	Zip Code	,	(25) HDS -1, (04)(D)(1)(f)		
Type of Claim	Estimated Claim	Reimbursement (Claim	(26) HDS -1, (04)(E)(1)(f)	1	
. 4	(03) Estimated	(09) Reimbursement		(27) HDS-1, (04)(F)(1)(f)		
0.0	(04) Combined	(10) Combined		(28) HDS -1, (04)(G)(1)(f)	,	
	(05) Amended	(11) Amended		(29) HDS -1, (06)	1	
Fiscal Year of Cost	(06)	(12)		(30) HDS -1, (07)		
Total Claimed Amount	(07)	(13)		(31) HDS -1, (09)	 	
Less: 10% Late Penalty	(67)	(14)		(32) HDS -1, (10)		
	ant Danelland					
Less: Prior Claim Payme	elit Vecelved	(15)		(33)		
Net Claimed Amount		(16)		(34)		
Due from State	(08)	(17)		(35)		
Due to State (37) CERTIFICATION		(18)	**** # ₃	(36)-'	1	
in accordance with the promandated cost claims with provisions of Government further certify that there costs claimed herein, and and reimbursements set for	ovisions of Government Code the State of Callfornia for th Code Sections 1090 to 1098, was no application other than such costs are for a new pro orth in the Parameters and Graintained by the claimant.	is program, and certify inclusive. from the claimant, nor gram or increased level	under p any gra of servi	enalty of perjury that I in the payment received, ces of an existing progr	nave not violated any of for reimbursement of ram. All offsetting savin	
The amounts for this Estin actual costs set forth on the foregoing is true and corre	nated Claim and/or Reimburs ne attached statements. I cert ect.	ement Claim are hereby lify under penalty of per	claimed jury und	d from the State for pay fer the laws of the State	ment of estimated and/o of California that the	
Signature of Authorized Öffic	cer			Date		
				*		
Type or Print Name (38) Name of Contact Person fo	or Claim			Title		
The state of the s		Telephone N	umber	() -	Ext.	
		E-Mall Addre	88			

Form FAM-27 (New 02/06)

Program 263

HANDICAPPED AND DISABLED STUDENTS II Certification Claim Form Instructions

FORM FAM-27

- (01) Enter the payee number assigned by the State Controller's Office.
- (02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.
- (03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.
- (04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.
- (D5) If filing an amended estimated claim, enter an "X" in the box on line (O5) Amended.
- (06) Enter the fiscal year in which costs are to be incurred.
- (07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form HDS-1 and enter the amount from line (11).
- (08) Enter the same amount as shown on line (07).
- (09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.
- (10) If filing a combined reimbursement claim on behalf of districts within the county, enter an "X" in the box on line (10) Combined.
- (11) If filling an amended reimbursement claim, enter an "X" in the box on line (11) Amended.
- (12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 and supporting schedules for each fiscal year.
- (13) Enter the amount of the reimbursement claim from form HDS-1, line (11). The total claimed amount must exceed \$1,000.
- Claims for fiscal years 2001-02 to 2004-05 must be filed with the SCO and be delivered or postmarked on or before June 19, 2006. Actual reimbursement claims for fiscal year 2005-06 and estimated claims for fiscal year 2006-07 must be filed on or before January 16, 2007, or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor (0.10% penalty).
- (15) If filing an actual reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.
- (16) Enter the result of subtracting line (14), and line (15), from line (13).
- (17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.
- (18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.
- (19) to (21) Leave blank.
- (22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g. HDS-1, (04)(A)(f), means the information is located on form HDS-1, block (04), line (A), column (f). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 35.19% should be shown as 35. Completion of this data block will expedite the payment process.
- (37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the district's authorized officer, and must include the person's name and title, typed or printed. Claims cannot be pald unless accompanied by an original signed certification. (To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)
- (38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents. Use the following mailing addresses:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting P.O. Box 942850 Sacramento, CA 94250 Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER ATTN: Local Reimbursements Section Division of Accounting and Reporting 3301 C Street, Suite 500 Sacramento, CA 95816

Mandated Cost Manual State Controller's Office MANDATED COSTS Program **FORM** HANDICAPPED AND DISABLED STUDENTS !! HDS-1 **CLAIM SUMMARY** Type of (02)Fiscal (01) Claimant] Claim Reimbursement Year Estimated Claim Statistics (03) Number of student referrals during the fiscal year of claim Object Accounts Direct Costs (d) (e) (C) (a) (b) (04) Reimbursable Activities Contracted Total Materials Fixed Benefits Salaries and Services Assets Supplies A. Interagency Agreements B. Referral and Mental Health Assessments C. Transfers and Interim Placements D. Membership Participation of Expanded IEP Team E. Case Management Duties for Pupils F. Payment Authorization to Care Providers. G. Psychotherapy or Other Treatment Services (05) Total Direct Costs Indirect Costs [10% or ICRP from 2 CFR, Chapter II, formerly OMB A-87] % (06) Indirect Cost Rate

(08) Total Direct and Indirect Costs

[Line (05)(f) + line (07)]

Cost Reduction

(09) Less: Offsetting Savings

(10) Less: Other Reimbursements

(11) Total Claimed Amount

[Line (08) - {line (09) + line (10)}]

[Line (06) \times line (05)(a)] or [Line (06) \times {line (05)(a) + line (05)(b)}]

New 02/06

(07) Total Indirect Costs

Program 263

HANDICAPPED AND DISABLED STUDENTS II CLAIM SUMMARY Instructions

FORM HDS-1

- (01) Enter the name of the claimant. If more than one department has incurred costs for this mandate, give the name of each department. A form HDS-1 should be completed for each department.
- (02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form HDS-1 must be filed for a reimbursement claim. Do not complete form HDS-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form HDS-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

- (03) Enter the number of students who were referred during the fiscal year of claim.
- (04) For each reimbursable activity, enter the total from form HDS-2, line (05), columns (d) through (i) to form HDS-1, block (04), columns (a) through (f) in the appropriate row. Total each row.
- (05) Total columns (a) through (f).
- (06) Indirect costs may be computed as 10% of direct labor costs, excluding fringe benefits. If an indirect cost rate of greater than 10% is used, include the Indirect Cost Rate Proposal (ICRP) with the claim. If more than one department is reporting costs, each must have its own ICRP for the program.
- (07) Multiply Total Salaries, line (05)(a), by the Indirect Cost Rate, line (06). If both salaries and benefits were used in the distribution base for the computation of the indirect cost rate, then multiply the sum of Total Salaries, line (05)(a), and Total Benefits, line (05)(b), by the Indirect Cost Rate, line (06).
- (08) Enter the sum of Total Direct Costs, line (05)(f), and Total Indirect Costs, line (07).
- (09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a result of this mandate. Submit a detailed schedule of savings with the claim.
- (10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, that reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.
- (11) Total Claimed Amount. From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

State Controller's Office

MANDATED COSTS

Man Land	263 HANDICAPPED AND DISABLED STUDENTS II ACTIVITY COST DETAIL							FORM HDS-2
(01)	Claimant			(02) Fis	cal Year			iş:
(03)	Reimbursable Activities: C	heck only or	ne box per fo	orm to iden	tify the activi	ty being cla	imed.	***************************************
	Interagency Agreements Referral and Mental Health	Agggggg	ıta E		nagement E			
	Transfers and Interim Place Member Participation of Ex	ements			nerapy or Ot			3
	escription of Expenses	- T	# 14 - 100 L		Ob	ject Accou	nts	p. 1
	(a)	(b)	(c)	(d)	(e)	(1)	(g)	(h)
Classi	Employee Names, Job ifications, Functions Performed ad Description of Expenses	Hourly Rate or Unit Cost	Hours Worked or Quantity	Salarie s :	Benefits	Materials* and Supplies	Contracted Services	Fixed Assets
	- 0		(10)	(f ^	7			6 ·
					** ***********************************			
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	я			2				
	*-1					1		
05) Tot	al Subtotal	Page:c	of_					

Program 263

HANDICAPPED AND DISABLED STUDENTS II COMPONENT/ACTIVITY COST DETAIL Instructions

FORM HDS-2

- (01) Enter the name of the claimant.
- (02) Enter the fiscal year for which costs were incurred.
- (03) Check the box which indicates the activity being claimed. Check only one box per form. A separate form HDS-2 shall be prepared for each applicable activity.
- Description of Expenses. The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used, and contracted services expenses. The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed. For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub-object	Columns					Submit supporting documents			
Accounts	(a)	(b)	(c)	(d)	(e)	(1)	(9)	(h)	with the claim
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked		24.0 (486)			
Benefi ts	Activities Performed	Benefit Rate			Benefits ≈ Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity. Used	- decision		Cost≃ Unit Cost X Quantity Used			
Contracted Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service				Itemized Cost of Services Performed		Copy of Contract and Invoice
Fixed Assets	Description of Equipment Purchased	Unit Cost	Usage					Cost= Unit Cost x Usage	

(05) Total line (04), columns (d) through (h) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (h) to form HDS-1, block (04), columns (a) through (e) in the appropriate row.

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit C
State Controller's Office Audit Report

LOS ANGELES COUNTY

Audit Report

HANDICAPPED AND DISABLED STUDENTS II PROGRAM

Chapter 1128, Statutes of 1994, and Chapter 654, Statutes of 1996

July 1, 2002, through June 30, 2004



JOHN CHIANG
California State Controller

May 2010



JOHN CHIANG California State Controller

May 28, 2010

Gloria Molina, Chair Los Angeles County Board of Supervisors Kenneth Hahn Hall of Administration 500 West Temple Street Los Angeles, CA 90012

Dear Ms. Molina:

The State Controller's Office audited the costs claimed by Los Angeles County for the legislatively mandated Handicapped and Disabled Students II Program (Chapter 1128, Statutes of 1994, and Chapter 654, Statutes of 1996) for the period of July 1, 2002, through June 30, 2004.

The county claimed \$3,276,316 for the mandated program. Our audit disclosed that \$2,558,437 is allowable and \$717,879 is unallowable. The costs are unallowable primarily because the county overstated costs by using inaccurate units of service, and overstated offsetting revenues. In calculating offsetting revenues, the county used inaccurate Medi-Cal units and deducted unsupported revenues for the audit period, and applied an incorrect funding percentage for Short Doyle/Medi-Cal for fiscal year 2002-03. The State made no payment to the county. The State will pay allowable costs claimed that exceed the amount paid, totaling \$2,558,437, contingent upon available appropriations.

If you disagree with the audit findings, you may file an Incorrect Reduction Claim (IRC) with the Commission on State Mandates (CSM). The IRC must be filed within three years following the date that we notify you of a claim reduction. You may obtain IRC information at the CSM's Web site at www.csm.ca.gov/docs/IRCForm.pdf.

If you have any questions, please contact Jim L. Spano, Chief, Mandated Cost Audits Bureau, at (916) 323-5849.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD Chief, Division of Audits

JVB/sk

cc: Wendy L. Watanabe, Auditor-Controller

Los Angeles County

Hasmik Yaghobyan, JD

SB 90 Coordinator

Los Angeles County

Jeff Carosone, Principal Program Budget Analyst

Cor-Gen Unit, Department of Finance

Carol Bingham, Director

Fiscal Policy Division

California Department of Education

Stacey Wofford

Special Education Program

Department of Mental Health

Matika Rawls, Manager

Special Education Division

California Department of Education

Angie Teng, Section Supervisor

Division of Accounting and Reporting

State Controller's Office

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Audit Report

Summary

The State Controller's Office (SCO) audited the costs claimed by Los Angeles County for the legislatively mandated Handicapped and Disabled Students II Program (Chapter 1128, Statutes of 1994, and Chapter 654, Statutes of 1996) for the period of July 1, 2002, through June 30, 2004.

The county claimed \$3,276,316 for the mandated program. Our audit disclosed that \$2,558,437 is allowable and \$717,879 is unallowable. The costs are unallowable primarily because the county overstated costs by using inaccurate units of service, and overstated offsetting revenues. In calculating offsetting revenues, the county used inaccurate Medi-Cal units and deducted unsupported revenues for the audit period, and applied an incorrect funding percentage for Short Doyle/Medi-Cal for fiscal year (FY) 2002-03. The State made no payment to the county. The State will pay allowable costs claimed that exceed the amount paid, totaling \$2,558,437, contingent upon available appropriations.

Background

Chapter 26 of the Government Code, commencing with section 7570, and Welfare and Institutions Code section 5651 (added and amended by Chapter 1747, Statutes of 1984, and Chapter 1274, Statutes of 1985) require counties to participate in the mental health assessment for "individuals with exceptional needs," participate in the expanded "Individualized Education Program" (IEP) team, and provide case management services for "individuals with exceptional needs" who are designated as "seriously emotionally disturbed." These requirements impose a new program or higher level of service on counties.

On April 26, 1990, the Commission on State Mandates (CSM) determined that this legislation imposed a state mandate reimbursable under Government Code section 17561.

The program's parameters and guidelines establish the state mandate and define reimbursement criteria. The CSM adopted the parameters and guidelines for the Handicapped and Disabled Students Program on August 22, 1991, and last amended it on August 29, 1996. In compliance with Government Code section 17558, the SCO issues claiming instructions to assist local agencies and school districts in claiming mandated program reimbursable costs.

The parameters and guidelines for the Handicapped and Disabled Students Program state that only 10% of mental health treatment costs are reimbursable. However, on September 30, 2002, Assembly Bill 2781 (Chapter 1167, Statutes of 2002) changed the regulatory criteria by stating that the percentage of treatment costs claimed by counties for FY 2000-01 and prior fiscal years is not subject to dispute by the SCO. Furthermore, this legislation states that, for claims filed in FY 2001-02 and thereafter, counties are not required to provide any share

of these costs or to fund the cost of any part of these services with money received from the Local Revenue Fund established by Welfare and Institutions Code section 17600 et seq. (realignment funds).

Furthermore, Senate Bill 1895 (Chapter 493, Statutes of 2004) states that realignment funds used by counties for the Handicapped and Disabled Students Program "are eligible for reimbursement from the state *for all allowable costs* to fund assessments, psychotherapy, and other mental health services..." and that the finding by the Legislature is "declaratory of existing law." (Emphasis added.)

On May 26, 2005, the CSM adopted a Statement of Decision for the Handicapped and Disabled Students II Program that incorporates the above legislation and further identifies medication support as a reimbursable cost effective July 1, 2001. The CSM adopted the parameters and guidelines for this new program on December 9, 2005, and made technical corrections to it on July 21, 2006.

The parameters and guidelines for the Handicapped and Disabled Students II Program state that "Some costs disallowed by the State Controller's Office in prior years are now reimbursable beginning July 1, 2001 (e.g., medication monitoring). Rather than claimants re-filing claims for those costs incurred beginning July 1, 2001, the State Controller's Office will reissue the audit reports." Consequently, we are allowing medication support costs commencing on July 1, 2001.

On January 26, 2006, CSM amended the parameters and guidelines for the Handicapped and Disabled Students Program and corrected them on July 21, 2006, allowing reimbursement for out-of-home residential placements beginning July 1, 2004.

Objective, Scope, and Methodology

We conducted the audit to determine whether costs claimed represent increased costs resulting from the Handicapped and Disabled Students II Program for the period of July 1, 2002, through June 30, 2004.

Our audit scope included, but was not limited to, determining whether costs claimed were supported by appropriate source documents, were not funded by another source, and were not unreasonable and/or excessive.

We conducted this performance audit under the authority of Government Code sections 12410, 17558.5, and 17561. We did not audit the county's financial statements. We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

We limited our review of the county's internal controls to gaining an understanding of the transaction flow and claim preparation process as necessary to develop appropriate auditing procedures.

Conclusion

Our audit disclosed instances of noncompliance with the requirements outlined above. These instances are described in the accompanying Summary of Program Costs (Schedule 1) and in the Findings and Recommendations section of this report.

For the audit period, Los Angeles County claimed \$3,276,316 for costs of the Handicapped and Disabled Students II Program. Our audit disclosed that \$2,558,437 is allowable and \$717,879 is unallowable.

For the FY 2002-03 claim, the State made no payment to the county. Our audit disclosed that \$1,388,425 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,388,425, contingent upon available appropriations.

For the FY 2003-04 claim, the State made no payment to the county. Our audit disclosed that \$1,170,012 is allowable. The State will pay allowable costs claimed that exceed the amount paid, totaling \$1,170,012, contingent upon available appropriations.

Views of Responsible Official We issued a draft audit report on March 26, 2010. Wendy L. Watanabe, Auditor-Controller, responded by letter dated April 30, 2010 (Attachment), agreeing with the audit results. This final audit report includes the county's response.

Restricted Use

This report is solely for the information and use of Los Angeles County, the California Department of Finance, and the SCO; it is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD Chief, Division of Audits

May 28, 2010

Schedule 1— Summary of Program Costs July 1, 2002, through June 30, 2004

	Actual Costs	Allowable	Audit	
Cost Elements	Claimed	per Audit	Adjustme	ent Reference 1
July 1, 2002, through June 30, 2003				
Direct costs: Psychotherapy of other treatment services	\$ 2,981,091	\$ 2,407,966	\$ (573,1	125) Finding 1
Total direct costs Indirect costs	2,981,091 203,322	2,407,966 165,995	(573,1 (37,3	,
Total direct and indirect costs Less offsetting reimbursements	3,184,413 (1,480,524)	2,573,961 (1,185,536)	(610,4 294,9	,
Total program costs Less amount paid by the State	\$ 1,703,889	1,388,425	\$ (315,4	164)
Allowable costs claimed in excess of (less than) an	nount paid	\$ 1,388,425		
July 1, 2003, through June 30, 2004				
Direct costs: Psychotherapy of other treatment services	\$ 2,839,465	\$ 2,266,155	\$ (573,3	310) Finding 1
Total direct costs Indirect costs	2,839,465 235,416	2,266,155 187,972	(573,3 (47,4	•
Total direct and indirect costs Less offsetting reimbursements	3,074,881 (1,502,454)	2,454,127 (1,284,115)	(620,7 218,3	,
Total program costs Less amount paid by the State	\$ 1,572,427	1,170,012	\$ (402,4	1 15)
Allowable costs claimed in excess of (less than) an	nount paid	\$ 1,170,012		
Summary: July 1, 2002, through June 30, 2004				
Direct costs: Psychotherapy of other treatment services	\$ 5,820,556	\$ 4,674,121	\$ (1,146,4	1 35)
Total direct costs Indirect costs	5,820,556 438,738	4,674,121 353,967	(1,146,4	•
Total direct and indirect costs Less offsetting reimbursements	6,259,294 (2,982,978)	5,028,088 (2,469,651)	(1,231,2 513,3	
Total program costs Less amount paid by the State	\$ 3,276,316	2,558,437	\$ (717,8	379)
Allowable costs claimed in excess of (less than) an	\$ 2,558,437			

See the Findings and Recommendations section.

Findings and Recommendations

FINDING 1— Overstated medication support costs The county overstated medication support costs by \$1,146,435 for the audit period.

The county claimed costs that are not fully based on actual costs to implement the mandated program. Support for the claim was not in a testable format and we could not verify it. The county ran the unit-of-service (UOS) reports multiple times to support costs claimed. The county ran reports using incorrect query parameters that resulted in errors, duplicate transactions, incorrect activity code/procedure code usage, missing client IEPs, ineligible clients, addition errors, missing progress notes, under- and over-billing, etc.

We worked with the county to correct the query parameters before the county re-ran the UOS reports a fourth time. The fourth-generation reports resolved the inaccurate data issues, which were mainly duplication and client eligibility. However, the report still contained instances of overbilling associated with single-client service visits in excess of the standard workday. In this instance, we removed all single-client service visits in excess of ten hours.

We adjusted costs based on the appropriate unit cost and actual units of service provided to eligible clients. Further, we excluded all single-client service visits in excess of ten hours.

The following table summarizes the overstated costs claimed:

	riscai y ear		
	2002-03	2003-04	Total
Unsupported costs Overbilled costs	\$ (569,987)	\$ (568,546)	\$ (1,138,533)
(excess of ten hours)	(3,138)	(4,764)	(7,902)
Audit adjustment	\$ (573,125)	\$ (573,310)	\$ (1,146,435)

Discal Mass

The program's parameters and guidelines specify that only actual increased costs incurred in the performance of the mandated activities and adequately documented are reimbursable.

Recommendation

We recommend that the county implement policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandate program.

County's Response

The county agreed with the finding and recommendation.

FINDING 2— Overstated indirect costs

The county overstated indirect costs by \$84,771 for the audit period.

The county applied indirect cost rates to ineligible costs. In both fiscal years, the county claimed direct costs that were not based on actual program costs. Further, we noted that the county applied indirect costs rates to overbilled units of services.

We recalculated costs by applying the appropriate indirect cost rates to eligible direct costs.

The following table summarizes the overstated indirect costs claimed:

	Fisca		
	2002-03	2003-04	Total
Indirect costs	\$ (37,327)	\$ (47,444)	\$ (84,771)

The parameters and guidelines specify that indirect costs incurred in the performance of the mandated activities and adequately documented are reimbursable.

The parameters and guidelines further specify that, to the extent the State Department of Mental Health has not already compensated reimbursable indirect costs from categorical funding sources, the costs may be claimed.

Recommendation

We recommend that the county apply indirect cost rates to eligible and supported direct costs.

County's Response

The county agreed with the finding and recommendation.

FINDING 3— Overstated offsetting reimbursements

The county overstated offsetting reimbursements by \$513,327 for the audit period.

The county miscalculated offsetting reimbursements by using inaccurate Medi-Cal units and, for FY 2002-03, by applying incorrect funding percentages for Short-Doyle/Medi-Cal. Further, the county deducted unsupported offsetting revenues and applied Short Doyle/Medi-Cal FFP (SD/MC) and Early and Periodic, Screening, Diagnosis and Treatment (EPDST) funds to ineligible indirect costs.

We recalculated revenue related to direct costs by applying the appropriate cost per unit to eligible Med-Cal units, using correct funding percentages for SD/MC and EPSDT, and excluding unsupported revenues. Further, we recalculated revenues related to indirect costs applying the related portion of SD/MC and EPDST funds to eligible administrative costs.

The following table summarizes the overstated offsetting revenues claimed:

	Fisca		
	2002-03	2003-04	Total
Direct costs:			
Short Doyle/Medi-Cal	\$ 154,672	\$ 113,568	\$ 268,240
State categorical funds	107,479	80,725	188,204
Other	14,855	8,542	23,397
Total direct costs	277,006	202,835	479,841
Indirect costs	17,982	15,504	33,486
Total	\$ 294,988	\$ 218,339	\$ 513,327

The parameters and guidelines specify that any direct payments (categorical funds, SD/MC, and other offsets such as private insurance) received from the State that are specifically allocated to the program, and/or any other reimbursement received as a result of the mandate, must be deducted from the claim.

Recommendation

We recommend that the county implement policies and procedures to ensure that revenues are applied to valid program costs. Further, we recommend that the county apply the appropriate SD/MC and EPDST reimbursement percentages to eligible costs and maintain supporting documentation for all applicable offsetting revenues.

County's Response

The county agreed with the finding and recommendation.

Attachment— County's Response to Draft Audit Report

WENDY L. WATANABE AUDITOR-CONTROLLER

> MARIA M. OMS CHIEF DEPUTY

April 30, 2010

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 525 LOS ANGELES, CALIFORNIA 90012-3873 PHONE: (213) 974-8301 FAX: (213) 626-5427

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS JOHN NAIMO JUDI E. THOMAS

Mr. Jeffrey V. Brownfield, Chief Division of Audits State Controller's Office 300 Capitol Mall, Suite 518 Sacramento, California 95814

Dear Mr. Brownfield:

LOS ANGELES COUNTY'S RESPONSE TO STATE CONTROLLER'S DRAFT AUDIT REPORT HANDICAPPED AND DISABLED II PROGRAM (HDSII) JULY 1, 2002 THROUGH JUNE 30, 2004

The County of Los Angeles has reviewed the State's draft audit report dated March 26, 2010 for the HDSII's program. The draft audit report concluded that, of the \$3,276,316 claimed under HDSII, \$2,558,437 is allowable. The remaining \$717,879 is not allowable pursuant to the Parameters and Guidelines adopted by the Commission on State Mandates on December 9, 2005.

The County's response, which is attached, indicates agreement with the audit findings and the actions that the County will take to implement policies and procedures to ensure that the costs claimed under HDSII are eligible, mandate related, and supported. We also recognize that if the County subsequently provides additional information to support its \$717,879 of unallowable costs, the State will revise the final audit report to include such additional allowable costs.

If you have any questions, please contact Hasmlk Yaghobyan at (213) 893-0792 or via e-mail at hyaghobyan@auditor.lacounty.gov.

Very truly yours,

Wendy L. Watanabe Auditor-Controller

WLW:MMO:JN:CY:hy

H:\SB90\QSTClaim Submission\Ch1747\Audit Response Cover 4-27-10.doc

Attachment

Help Conserve Paper - Print Double-Sided
"To Enrich Lives Through Effective and Caring Service"

LOS ANGELES COUNTY'S RESPONSE TO STATE CONTROLLER'S DRAFT AUDIT REPORT HANDICAPPED AND DISABLED II PROGRAM (HDSII) JULY 1, 2002 THROUGH JUNE 30, 2004

Finding # 1- Overstated Medication Support Costs

The County overstated medication support costs by \$1,146,435 for the audit period. The County claimed costs that are not fully based on actual costs to implement the mandated program. Support for the claim was not in testable format and could not be verified. The County had to rerun Unit-Of-Service (UOS) reports multiple times to support the claims. The reports were run using incorrect query parameters. As the result, during the testing we noted duplicate transactions, incorrect activity code/procedure code usage, missing client IEP's, ineligible clients, addition errors, missing progress notes, and under-and over-billing.

Recommendation

We recommend that the County implement policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandate program.

County's Response

We agree with the recommendation. The County will review and establish policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandate program.

Finding # 2- Overstated Indirect Costs

The County overstated Indirect costs by \$84,771 for the audit period. The County applied indirect cost rates to ineligible costs. In both fiscal years, the County claimed direct costs that were not based on actual program costs. Further, the County applied indirect cost rates to overbilled units of service.

Recommendation

We recommend that the County apply indirect cost rates to eligible and supported direct costs.

County's Response

We agree with the recommendation. The County will review and establish policies and procedures to ensure that indirect cost rates are applied to eligible and supported direct costs.

LOS ANGELES COUNTY'S RESPONSE TO STATE CONTROLLER'S DRAFT AUDIT REPORT HANDICAPPED AND DISABLED II PROGRAM (HDSII) JULY 1, 2002 THROUGH JUNE 30, 2004

Finding # 3- Overstated Offsetting Reimbursements

The County overstated offsetting reimbursements by \$513,327 for the audit period. The County miscalculated offsetting reimbursements by using inaccurate Medi-Cal units and for FY 2002-03, by applying incorrect funding percentages for Short-Doyle/Medi-Cal. Further, the County deducted unsupported offsetting revenues and applied Short Doyle/Medi-Cal FFP (SD/MC) and Early and Periodic, Screening, Diagnosis and Treatment (EPSDT) funds to ineligible indirect costs.

Recommendation

We recommend that the County implement policies and procedures to ensure that revenues are applied to valid program costs. Further, we recommend that the County apply appropriate SD/MC and EPSDT reimbursement percentages to eligible costs and maintain supporting documentation for all applicable offsetting revenues.

County's Response

We agree with the recommendation. The County will review and establish policies and procedures to ensure that revenues are applied to valid program costs, appropriate SD/MC and EPSDT reimbursement percentage rates are applied to eligible costs, and supporting documentation for applicable offsetting revenues are maintained.

H:\SB90\QSTClaim Submission\Ch 1747\Audit Response Narrative 4-23-10.doc

State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

http://www.sco.ca.gov

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit D Original Reimbursement Claims

Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit D-1
Los Angeles County Department of Mental Health
Reimbursement Claim for Fiscal Year 2002-03

COUNTY OF LOS ANGELES

MARVIN J. SOUTHARD, D.S.W. Director

SUSAN KERR nief Deputy Director

RODERICK SHANER, M.D. Medical Director

550 SOUTH VERMONT AVENUE, LOS ANGELES, CALIFORNIA 90020



BOARD OF SUPERVISORS GLORIA MOLINA YVONNE B. BURKE ZEV YAROSLAVSKY DON KNABE MICHAEL D. ANTONOVICH

DEPARTMENT OF MENTAL HEALTH

http://dmh.lacounty.info

Reply To: (213) 738-4625 (213) 639-6773

May 8, 2006

TO:

Leonard Kaye, Principal Accountant

SB 90 Section - Auditor-Controller

FROM:

Jeremy D. Cortez

Director of Finance

SUBJECT:

SB 90 - CHAPTER 1128/94 ACTUAL FOR FISCAL YEAR 2002-03 AND

FISCAL YEAR 2003-04 CLAIMS

Attached are the actual Fiscal Year (FY) 2002-03 and FY 2003-04 SB 90 -Chapter 1128/94 - Handicapped and Disabled Students II claims for the Los Angeles County- Department of Mental Health (LAC-DMH). These claims, in the amounts of \$1,703,889 for FY 2002-03 and \$1,572,427 for FY 2003-04, are based on cost reports for the two (2) fiscal years. The total of the two (2) claims is \$3,276,316. These claims have been prepared in compliance with: (1) the State Controller's Office SB 90 Claiming Instructions, (2) the SB 90 - Chapter 1128/94 Parameters & Guidelines, and (3) the annual LAC-DMH Cost Report.

If you have any questions, please contact Michael Boyle of my staff at (213) 738-4665.

JDC:MPB:gm

Attachments

C:

Marvin J. Southard, DSW

Susan Kerr Kimberly Nall

Mike Motodani

Paul Mciver

(memo and summary only)

(memo and summary only)

(memo and summary only) (memo and summary only)

(memo and summary only)

M:\GencianaM\SB90\SB90 Ch 1128-94 HDS II 05-2006

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH

SB 90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II FY 2002-2003 ACTUAL COST CLAIM

Table of Attachments

Attachment 1 FAM-27 Claim Form Attachment 2 HDS-1 Claim Summary Attachment 3 HDS-2 Activity Cost Detail Attachment 4 FY 2002-2003 Medication Monitoring Expenditures Attachment 5 FY 2002-2003 Medication Monitoring Expenditures and Revenues Worksheet Attachment 6 Number of Student Referrals Schedule Attachment 7 FY 2002-2003 Indirect Cost Proposal (ICP) Rate Summary Attachment 8 FY 2002-2003 Cost Report Actual Indirect Cost Rates Attachment 9 MH 1966 Cost Report Forms

State	Controller's O	ffico					Mandate	d Cost Manual		
Pr	rogram		MANDA	TED COS	STS					
2	63	HANDICA	APPED AND			ITS II		FORM HDS-1		
5761			CLAIM	SUMMA						
(01) C	COUNTY	OF LOS ANGELES /			(02) Reimburseme	ent X	Type of Claim	Fiscal Year		
	DEPARTI	MENT OF MENTAL HEALTH			Estimated			2002/2003		
Claim	Statistics									
(03) N	lumber of stude	ent referrals during the fiscal ye	ar of claim.		(Please see	Attachment 6).		2,461		
Direct	t Costs				Object /	Accounts				
(04) [Reimbursable /	Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contracted Services	(e) Fixed Assets	(f) Total		
A. I	Interagency Ag	reements								
В	Referral and M	ental Health Assessments								
c ·	Transfers and I	nterim Placements					*****			
	Membership Pa Team	articipation of Expanded IEP		×						
E. (Case Managen	nent Duties for Pupils								
F. I	Payment Autho	prization to Care Providers								
G.	Psychotherapy	or Other Treatment Services	2,981,091					2,981,091		
(05)	Total Direct Co	sts	2,981,091					2,981,091		
Indire	ect Costs									
(06)	Indirect Cost R	ate	[10% or	ICRP from 2	CFR, Chapter	II, formerly OM	B A-87]	6.8204%		
(07)	7) Total Indirect Costs [Line (05) x line (05)(a)] or [Line (06) x (fine (05)(a) + line (05)(b))]							203,322		
(80)	Total Direct and	d Indirect Costs		[Lii	ne (05)(f) + line (07)	1		3,184,413		
Cost	Reduction									
(09)	Less: Offsettin	g Savings						0		
(10)	Less: Other Re	eimbursements	(Please see A	ttachment f	5).			1,480,524		
(11)	Total Claimed	Amount		(Line	(08) - {line (09) + lin	e (10)}]		1 703 889		

New 02/06

State Controller's (Office						Mandated	Cost Manua
Program	MAN	IDATED CO	OSTS					
263	HANDICAPPED A	ND DISAB		IDENTS I	ı		FOI HD:	
(01) Claimant	COUNTY OF LOS ANGELES			(02) Fis	cal Year			
	DEPARTMENT OF MENTAL HEALT	гн		(02)		200	2/2003	
(03) Reimbursabl	le Activities: Check only one box per fo	orm to ident	ify the ac	tivity bein	g claime	d.		
Inter	ragency Agreements			Case Ma	anageme	nt Duties f	for Pupils	
Refe	erral and Mental Health Assessments			Paymen	t Authoriz	ation to C	are Provider	rs
Tran	sfers and Interim Placements		X	Psychoti	nerapy or	Other Tre	eatment Sen	vices
Mem	nber Participation of Extended IEP Tear	m						
(04) Description of E	Expenses				Object Ac	counts		
	(a)	(b)	(c) Hours	(d)	(e)	(f) Materials	(g)	(h)
	Employee Names, Job ifications, Functions Performed, nd Description of Expenses	Hourly Rate or Unit Cost	Worked or Quantity	Salaries	Benefits	and Supplies	Contracted Services	Fixed Assets
Medication M LACDMH dire agencies. The the AB 3632/3 data collection service based rate and does	ttachment 4 for FY 2002-2003 Ionitoring Services Expenditures for ectly operated and non-governmental e claimed units of service are based on SEP Plan identified in the LACDMH on system. The cost report is a unit of d process that determines the unit cost is not reflect Salaries and Employee linician level.						2,981,091	
				6				
							-	
10								
(05) Total X	Subtotal Page: 1 of 1	_					2,981,091	

New 02/06

	CLAIM FOR PAYMENT	2 2 47 5	For State Controller Use on	y Program
Pursu	ant to Government Code Sec	tion 17561	(19) Program Number 00263	
HAND	CAPPED AND DISABLED ST	UDENTS II	(20) Date Filed /	_ 263
	9 4 a	1.5	(21) LRS Input	1 200
(01) Claimant Identification	Number		Reimbursement C	laim Data
(02) Claimant Name Department of Ment	al Health	7-1-1-1	(22) HDS -1, (04)(A)(1)(f)	
County of Location			(23) HDS -1, (04)(B)(1)(f)	
Street Address or P.O. Box		Suite	(24) HDS -1, (04)(C)(1)(f)	
550 South Vermont	Ave., 11th Floor	State Zip Code		
Los Angeles		CA 90020	(25) HDS -1, (04)(D)(1)(f)	
Type of Claim	Estimated Claim	Reimbursement Claim	(26) HDS -1, (04)(E)(1)(f)	
	(03) Estimated	(09) Reimbursement X	(27) HDS -1, (04)(F)(1)(f)	4
	11	(10) Combined	(28) HDS ₋ -1, (04)(G)(1)(f)	2,981,09
The second of	(05) Amended	(11) Amended	(29) HDS -1, (06)	
Fiscal Year of Coet	(06) /	(12) 2002/ 2003	(30) HDS -1, (07)	203,3
Total Claimed Amount	(07)	(13) 1,703,889	(31) HDS -1, (09)	
Less: 10% Late Penalty	(*(1)*e)*:*********************************	(14) 0	(32) HDS -1, (10)	1,480,5
Less: Prior Claim Payment	Received	(15) ' 0	(33)	
Net Claimed Amount		(16) 1,703,889	(34)	
Due from State	(08)	(17) 1,703,889	(35)	
Due to State	A The Special Day	(18)	(36)	
cost claims with the State Government Code Section I further certify that there we herein, and such costs are forth in the Parameters an claimant.	of California for this program, as 1090 to 1098, inclusive. vas no application other than from the for a new program or increased Guidelines are identified, and the call of	and certify under penalty of per om the claimant, nor any grant ed level of services of an existin I all costs claimed are supported ment Claim are hereby claimed	In the officer authorized by the local a jury that I have not violated any of the or payment received, for reimburseing program. All offsetting savings ared by source documentation currently of the State of California that the foregonate	e provisions of ment of costs claimed nd reimbursements set y maintained by the nated and/or actual cos
Type or Print Name	emy D. Cortez		5/5/08 Director of Fi	nance
	act Person for Claim	era erakula kultura erakul	Title	
- 4	chael Boyle	Telephone Number	(213) 738-4665	Ext
	The same of the sa	E-mail Address	mboyle@lacdmh.org	

Form FAM-27 (New 02/06)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH \$890 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES FISCAL YEAR 2002-2003

1	2	3	4	5	6	7	8
Contract Type	Entity Name	Entity Number	Mode	SFC	AB 3632 UNITS	Applicable Rate	Gross AB 3632 Cost
CR	LACDMH	00019	15	61	46,896	\$ 3.57	\$ 167,61
NR	Aspen Health Services	00519	15	61	5,785	3.32	19,20
NR	Associated League of Mexican-American	00173	15	61	888	3.51	3.11
NR	Cedars-Sinal Medical Center	00178	15	61	705	4.09	2.88
NR	Child & Family Center	00210	15	61	19.755	3.35	66.17
NR	Child and Family Guidance Center	00207	15	61	155.575	3.92	609.85
CR	Child and Family Guidance Center	00207	15	61	430	3.92	1.68
NR.	Indirect Cost Rate is based on the Cost Report Actual I	00783	15	61	2.102	3.74	7.86
NR	Children's Bureau	00668	15	61	120	2.98	30
NR	Childrens Hospital Los Angeles	00179	15	61	8.225	4,23	34.79
CR	Children's Institute International	00591	15	61	751	3.98	2,99
NR	Community Counseling Service	00180	15	61	905	2.25	2.03
NR	Community Family Guidance Center	00181	15	61	12,315	1.78	21,92
CR	Devereux Foundation	00472	15	61	3,455	3.49	12,00
CR	Didi Hirsch Psychiatric Service	00183	15	61	22,160	3.47	78,90
NR	Dubnoff Center For Child Development	00184	15	61	21,940	4.23	92,8
NR	El Centro de Amistad. Inc.	00185	15	61	150	3.87	52,0
NR	Enki Health & Research	00188	15	61	68,123	3.31	225.4
NR	Five Acres Boys' & Girls' Aid Society of Los Angeles	00647	15	61	661	3.84	2.5
NR	Foothill Family Service	00724	15	61	841	4.17	3,50
NR	Gateways Hosp & MHC	00190	15	61	3,340	3.00	10,0
NR	Hamburger Home, Inc	00174	15	61	1,392	3.45	4,8
NR	Halhaway Children and Family Services	00192	15	61	37,166	3.40	126.3
NR	Help Group Child & Family Center	00198	15	61	61,455	4.15	255,0
NR	Hillsides .	00321	15	61	9,585	3.95	37,8
NR	Intercommunity Child Guidance Center	00195	15	61	15,634	3.38	52,84
NR	LAUSD 97th St.Mental Health	00195	15	61	435	4.09	1,7.
NR	Los Angeles Child Guidance Clinic	00313	15	61	37,092	3.63	134.6
NR	Pacific Clinics	00203	15	61	79,775	3.05	243.3
NR	Pasadena Childrens Training Society dba The Sycamo	00203	15	61	36,665	3.59	131,6
NR	Penny Lane Centers	00204	15	61	667	4.05	2.70
CR	Saint Johns Health Center	00201	15	61	14,486	4.05	61,2
NR	San Fernando Valley CMHC, Inc	00217	15	61	750	3.65	2.73
NR	South Bay Children's Health Center	00200	15	61	15,190	3.88	58.9
NR	Special Service for Groups	00213	15	61	2.378	3.33	7.9
NR	St. Francis Medical Center - Children's Center	00784	15	61	370	3.48	1,3
NR	Star View	00543	15	61	900	3.48	3.13
CR	Stirling Behavioral Health Institute	00343	15	61	120	2.69	3,1,
NR	The Almansor Center	00210	15	61	5,550	3.54	19.64
NR	The Guidance Center	00171	15	61	31,586	2.76	87,1
CR	The Guidance Center	00191	15	61	7,796	2.76	22,7
CR	Verdugo Mental Health Center	00191	15	61	29.642	3.43	101,63
NR	Vista Del Mar	00196	15	61	69,600	3.43	
1417	Lange Dol Mills	00130	13	υı	09,000	3.12	258,9

To HDS-2, Line (04), Column (g).

COST ELEMENTS IDENTIFIED BY GROSS PROGRAM COSTS, OFFSETTING REIMBURSEMENTS/REVENUES, AND NET SB 90 REIMBURSABLE COSTS

The folio	The following procedure has been followed to assure all appropriate reimbursement/reverue offsets have been applied. Total eligible cost was identified (Line 3) and all applicable reimbursements/reverues have been offset to identify the remaining balance as the eligible SB 90 Chapter 1128/94 reimbursement.	Total eligible cost was ider	tified (Line 3) and all applicable reimbursements/revenues have been offset to
Line 1	AB3632 Program - Medication Monitoring Gross Cost	\$ 2,981,091	From Attachment 5, Column (8); To HDS-2, Line (04), column (9).
Line 2 Line 3	Administration Cost Gross AB 3632 Cost	\$ 3,184,413	From Attachment 5, Column (8): To HDS-1, Line (07 From Attachment 5, Column (8): To HDS-1, Line (08)
	Cost Reduction - Other Reimbursements		
Line 4	Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF)	\$ (607,496)	From Attachment 5, Column (9)
Line 5	EPSDT-SGF share of Administration Costs	(40,860)	From Attachment 5, Column (9)
Line 6	Fixal Federal Financial Participation (FFP)	(764,552)	From Attachment 5, Column (10)
Line 7	FFP share of Administration Costs	(51,803)	From Attachment 5, Column (10)
Line 8	Federal SAMHSA Grant and share of Administration Costs	(6,400)	From Attachment 5, Column (11)
Line 9	Third Party Revenues & share of Administration Costs	(4.955)	From Attachment 5, sum of Columns (12) through (15)
Line 10	Other State and Local Funds and share of Admin Costs	(4.458)	From Attachment 5, sum of Columns (16) and (17)
	Total Cost Reduction - Other Reimbursements	\$ (1,480,524)	From Attachment 5, Column (18); To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	\$ 1,703,889	From Attachment 5, Column (19); To HDS-1, Line (11)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB99 - CHAPTER 112824 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET FISCAL YEAR 2002-2003

Mode SFC UNITS Rate Cost
61 46,896 \$ 3.57 \$ 1
5,
61 888
61 155 575
61 430
2,102
61 120
61 8,225
12,315
61 3,455
61 22,160
61 21,940
61 150
8 90
51 3340
61 1.392 3.45
61 37,166 3,40
61 61,456 4.15
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61 36.655
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5/8/2006 4:15 PM

mt/Genclanal/MSB90/FY2003/highl Fnt0 clefm

Genciana Macalalad

om:

Michael Boyle

Sent:

Thursday, May 11, 2006 12:31 PM

To:

Paul McIver

Cc:

Leonard Kaye; Robert Wu; Genciana Macalalad; Hasmik Yaghobyan

Subject: RE: AB3632

Thanks Paul. That should do it.

Leonard, let us know if you need anything further. Thanks,

From: Paul McIver

Sent: Thursday, May 11, 2006 12:25 PM

To: Michael Boyle Subject: AB3632

The number of unique clients referred to DMH in FY2002-2003 was 2,461. The number of unique clients referred in FY 2003-2004 was 2,279

These were "new clients" referred during those years. We served many more kids during those years that were referred and assessed in previous years, but continued to receive mental health service from us. I hope this is what you are looking for. Thanks





J. TYLER McCAULEY AUDITOR-CONTROLLER

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 603 LOS ANGELES, CALIFORNIA 90012-2766 PHONE: (213) 974-8321 FAX: (213) 617-8106

October 28, 2002

TO:

Gurubunda Singh Khaisa

Department of Mental Health

FROM:

John Naimo, Chie

Accounting Division

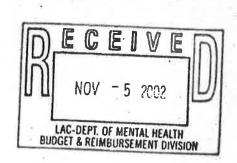
SUBJECT:

Fiscal Year 2002-2003 Indirect Cost Proposal

As requested, we reviewed Mental Health's Fiscal Year 2002-2003 Indirect Cost Proposal (ICP) submitted October 7, 2002. Based on our review, the rates shown in your workpapers are approved.

If you have any questions, please contact Rick Vandenberg at (213) 893-0972.

JN:RV dmhicp



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ADMINISTRATION OVERHEAD RATE

INDIRECT COST RATE BY PROGRAM		(1)			Ø		,	ତି	
See Worksheet 4 for Indirect/Direct Cost details	DHNO	DMH Drechy Operated Programs		Life Sund	Life Support/Supplemental Rates	ates	Phia	Private Contact Providers	
SALARIES AND EMPLOYEE BENEFITS	Indepci	Deed	1000	Databa	DE SELECTION OF THE PERSON OF	100	DANGE	Person	10501
CCAP EXECUTIVE OFFICE	250,442	(m) #10	250,442	11,032	:01Y	11,032	501,304		501,304
GENERAL ADMAINSTRATIVE OPERATIONS FISCAL SERVICES	4,064,812	* *	4,084,812	41.750	• •	41.750	2.971.228		2.971.228
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	3,460,740	>5 4 789	3,480,740	22,623	•	22,623	3,218,170	•	3 202 822
NAMAGEMENT INFORMATION SYSTEM PARK PRECTY V DESCRIPTION OF THE PRICTY OF	519,409	114 050 820	518,409	244.847		244,647	1,587,800	2 275	1,587,900
LIFE SUPPORTISIPP RATES/SPEC SHELTERS		Ole non't I	018,000,511	1 (00)	• •			100	* **
PRIVATE CONTRACT PROVIDERS (NGA) DES	***			• •		• •			
PUBLIC GUARDIANIPG)	4000	•00	•	6 5e	C.	٠	•	138	()
FEE POR SERVICE - INPATIENT (FFS)		* *	• •		• •				0.180
UNALLOWABLE COSTS	20102	•	1	•		•		(¥	
SUBTOTAL SALARIES & EB	9,533,576	114,050,970	123,584,547	354,036		354,036	16,571,424		18,571,424
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS							000000		0.00
CCAP EXECUTIVE OFFICE	1,060,960	•ici*	1,060,960	3,519		3,519	189,638	• •	189,639
GENERAL ADMINISTRATIVE OPERATIONS	8,500,758	X 5/14	6,500,758	K 493	• (4	5423	364.478	9010 4	384.476
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	849,669	• •	848,659	15,662		15,062	2,242,184	(•()	2,242,184
CONTRACTS ADMINISTRATION	0.000 670	(*)(3)	2 022 670	3,026		3,028	6.183.558		6.183,558
DAM DIRECTLY OPERATED PROGRAMS (DAM)	20,750	31,724,384	31,724,394		٠	1	1	•	
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS PRIVATE CONTRACT PROVIDERS INGA)				4.1	6,421,609	6,421,509	•000	344,181,589	344,181,589
840 T	85 * 654	0.502					• •	• •	10.00
TAR / OFFICE OF MANAGED CARE	* (*)	¥n•ti	Snen	5. • .		27 4	()		E2 # 0-04
FEE FOR SERVICE - INPATIENT (FFS) LINALLOWARLE COSTS	* *	* *	2.5		• •	•	×::•	021X	ea -
STATE HOSPITALS	4 075 085		4 878 055	102 270	8	102 770	4.061.472	*	4.051,472
CARRY FORWARD - CCAP - Worksheet 3-8 CARRY FORWARD - DMM - Worksheet 3-8	1,540,859		1,540,659	(\$26.781)		(187.050)	(10.016.270)		(10.010.770)
SUBTOTAL SERVICES & SUPPLIES	16.191.864	31,724,394	47,016,257	603,534	6,421,508	7,029,343	5/96/51	Ne 101 204	200
TOTAL EXPENDITURES	1.060.080		1.060.960	46,736		48,736	2,504,970		2,504,870
EXECUTIVE OFFICE	330,338	•17	330,338	14,552	S(#1.0	14,552	778,942	, ,	778,942
GENERAL ADMINISTRATIVE OPERATIONS BROAT SERVICES	1,380,378		1,380,379	47,173	(C)A)	47,173	3,356,704	•	3,356,704
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	4,430,399	•	4,430,399	38,285	a)	36,285	10,460,354		3,432,545
CONTRACTS ADMINISTRATION LIAMADEMENT RECOGNIZATION SYSTEM	2,542,079	•	2,542,079	1,198,324	0.0	1,196,324	7,771,458	•	7,771,458
DAMH DIRECTLY OPERATED PROGRAMS (DAM)	•	145,775,364	145,776,364		6.421.509	6.421.509		• •	• •
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS PRIVATE CONTRACT PROVIDERS (NGA)	•		All I	## .	*	*(• •	344,161,689	344,181,589
Sta	*	•	•)(• •	X 97.0		•		
PUBLIC GUARDIAN(PG) TAB / OFFICE OF MANACED CARE	***	• •		•) •			•	•	٠
FEE FOR SERVICE - IMPATIENT (FFS)	*50	•	•	•	• •			• •	
UNALLOWABLE CUSTS STATE HOSPITALS	•	2	•	•	•5		,	į	. 000 470
CARRY FORWARD - CCAP - Worksheet 3-A CARRY FORWARD - DMH - Worksheet 3-B	1,540,659	• •	1,540,659	(5276,770		102,778 (528,781)	(10,018,270)	222 181 230	(19.018.270)
TOTAL EXPENDITURES	25,725,440	145,775,394	171,500,004	D/B/CG	B. 44.1 (20.2)	2000000		2000	MACOT 3
2 2	K	DINHOH	16.9195%		NH OH	0.7278%	-		0.72785
ADMINISTRATION OVERHEAD RATE	25,725,440	145,775,384	17 6473%	967,870	6,421,500	14 61 56%	22,338,175	344,101,505	0.49000%

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH WOMFECT COST RATE PROPOSAL - PLAN YEAR 2002/2003

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Column C	25,406 26,406 26,406	ģ	0	Denice of Man							3,762,1		172.1					,	4K0,1		426.16							4,177,340		4,177.50	POSA OCAN
(4) (5) (6) (7) (7) (7) (7) (7) (7) (7) (7) (7) (7	25,406 25,406 39,405 1173,07 1173,0			indrect (A)	7,177	27,160	0070	€15.¥	*13	(4) (40)	* *		160 500	30,403	3,528	* *	alara	50 6 •151	e ela	54,002	378.47	30.403	9,486	28,919	••	• • •	•	• •	. K4 000	41 346 544 038	×
85,465 12,673 178,207 47,900 41,657 47,900 41,657 47,900 41,657 47,900 41,657 47,900 41,657 47,900 11,314 40,043 11,314 40,043 11,314 40,043 11,314 40,043 12,072 43 82,672,043 82,672,043 82,672,043 82,672,043 82,672,043 12,6	25,406 39,486 12,073 178,207 178,207 178,207 141,857 141,857 178,207 141,857 141,857 141,857 34,868 34,859 6,728 150,242 140,857 141,857 34,868 120,242 140,857 141,857 34,154 120,242 140,857 141,857 34,154 120,242 140,857 141,857 34,154 120,242 140,857 141,857 34,154 120,242 140,857 141,857 34,154 141,461 12,877 140,287 140,287 34,154 141,461 12,877 140,287 140,287 34,154 141,461 12,877 140,287 140			Total	12,873	47,980	0.770	3	¥ 1	4,577,535	• •9		5,155,760	4,043	24,184	34,154	****	2,780,078	* \$21. *	109,131	3556334	53.667	16,716	336,778	42,924		7.378.614		100191	121651	0.7279%
(4) 38,486 11,673 118,207 118,007	172.07 17						enen G	6.4	***	4,577,535			4,577,535	30/30		55. • •5		2,799,076	< x50	•,	2,799,078		*: (*)	0.401.8	\$00 7	Marie VIII	7 478 614	•		7,376,614	CCAP
(4) 0-15 82.572.843 E2 62.572.843 E2 62.572.843 E2 62.572.843 E2 62.572.843 E2	178,446 178,207 411,887 38,641 98,641 98,641 14,849 11,344 22,374 1150,242 140,772 201,287				12,673	096,74	6.770	3	•	9/040 	V. III	S.	578,224	53,687	406,229 6,229 21,181	34,154	# 1 K 9	0 × • 58	e 1009	100,131	121.051 150.250	53,667	16,716	335,770	42,824	*: *:		- • /4•?	1 1000	121,661	
	35,465 178,207 411,857 38,965 64,869 11,314 22,300 128,397 1,28,31 1,28,31 1,28,350 1,40,71 201,242 46,772 46,772 315,350 (489,287)	0.5		Total	35,485	178,207	83		¥2.¥	*33*2			729,339	150,242	23,080	1,821	ac as a	62,672,943	6 (0)	315,350	1400.2871	150.242	48,779	201,267	317 433	• •	82,572,843		4 . 026 4 6	(400 ZE) 1 Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z	1.2020%
35,406 178,207 441,857 38,951 64,859 15,339 11,314			£ 1	Deed	****	i de de	e e e e e e e e e e e e e e e e e e e	2.46	*000*	6 55 9 31	r so			2003005	es 1	•		62,572,843	100	(1)	62.572.843	•	,(*),(*	4078	*0.*0	• •	62,572,843	n® ti	•	12,572,543	DMHOH
	SETS SAM SUPPORT SAM SUPPORT			hahad	35,466	178.207	38,951	•	* 24	* 2(*)	r ar		729,339	150,242	23,080	1,821	(0)(C)(0	29 k X 29	x KS#	315,350	413.481	150 242	46,779	201,267	40,772	• • 2	e de la	ea E		(489,287)	
TIMENT OF MENT, It details IS ITONIS TIONIS TEATION / PROGRE TEATION /		GELES - DEPAR E PROPOSAL -	ndrect/Olrect Co	LOYEE BENEFT	DATINE OBEDA:	REAU ADMINIS	CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYST	RATED PROGR	PROVIDERS ((9)	INPATIENT (FF	213	SAEB	ES/OTHERCH	REAU ADMINIS	ISTRATION PAWATION SYST	RATED PROGR PRATES/SPEC I PROVIDERS (I	PG)	NAMED CARE INPATIENT (FF: STS	CCAP - Workshi	CARRY FORWARD - DMH - Worlshe SUBTOTAL SERVICES & SUPPLIES	ES	RATIVE OPERA	REAU ADMINIS	ISTRATION PRIMATION SYST	PRATED PROGR	I PROVIDENS (ANAGED CARE INPATTENT (FF	STS	DIMH - Workshe	
COMMIT OF LOS ANGELES - DEPARTMENT OF WENTAL MEALTH MONRECT COST RATE BY PROGRAM See Worksheel 4 for Indred/Direct cost deals SOLARIES AND EMPLOYEE BENEFITS COVE GENERAL ADMINISTRATIVE OPERATIONS FRICAL SERVICES GENERAL ADMINISTRATION MEMORITAL HEALTH BUREAU ADMINISTRATION / PROGRAMS SUPPORT CONTRACTS ADMINISTRATION SYSTEM DIM IDRECTLY OPERATIES PROGRAMS (MANAGEMENT OF PROVIDERS (NO.) DIM IDRECTLY OPERATIES PROGRAMS (MANAGEMENT OF MANAGED CARE FER SERVICE: INPATIENT (FFS) UNALLOWABLE COSTS STATE HOSPITALS STATE HOSPITALS STATE HOSPITALS STATE HOSPITALS STATE HOSPITALS COMPACE & SUPPLIES / OTHER CHARGES/FIXED ASSETS COST CONTRACTS ADMINISTRATION MANAGEMENT (MANASTRATION / PROGRAMS SUPPORT CONTRACTS ADMINISTRATION MANAGEMENT (MANASTRATION MANAGEMENT (MANASTRATION MANAGEMENT (MANASTRATION MANAGEMENT (MANAGED CARE FER OR SERVICE: MANAGED CARE FROM SERVICE: MANAGED	GELES - DEPAR THE PROGRAMM INTERPORTED AN TATIVE OPERATION TRATED PROGRAMM TRATED PROGRAM TRATED PROGRAM TRATED PROGRAM TRATED PROGRAM TRATED PROGRAM TRATED PROGRAM TRATED PROGRAM TRATED OPERATION TRATED OPERATION TRATED OPERATION TRATED OPERATION TRATED OPERATION TRATED OPERATION TRATED PROGRAM TRATESSPECE T	32 2	20		CCAP EXECUTIVE OFFICE CENEDAL ADAMNET	FISCAL SERVICES MENTAL HEALTH BU	N OF	90	រុស្ត្រ វិទ្ធិ	PUBLIC GUARDIAN(PG)	ij	GRALLOWABLE COS STATE HOSPITALS		SERVICES & SUPPLICATION CCAP EXECUTIVE OFFICE CENTERS AND AND CONTINUED CENTERS AND CONTINUED	FISCAL SERVICES MENTAL MEALTH BU			3	<u>မီ</u> ဗွဲ 8	STATE HOSPITALS CARRY FORWARD -	ခွ်င္ခ	TOTAL EXPENDITURES	EXECUTIVE OFFICE	HSCAL SERVICES MENTAL HEALTH BI		5	3 3	i S S S S S S S S S S S S S S S S S S S	UNALLOWABLE CO. STATE HOSPITALS	385	

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		100	28,632	100.788	296,033	122,831	43			STET	i. at	548 204	10000	112,622	13,090	478.326	• •	•		* 1	62,006,587	CN2.1291	Ballyagen	112,622	419 676	300,793	604,157		• •	69	- 200 800	281,814	85,586,139	1.8236%
<u>(e</u>	State Hosostats	Origin	K (P.S	* *			• •	1.57		S)(*	:10					•	• •	.0%	****		62,008,587	Tab A00 CA	100000000000000000000000000000000000000	£.					•		700 000 00	05,000,001	42,006,587	DAHOH
	Inclinent	Danou	26,632	100,786	206,033	122,631	* *		• •	1696	*123 *	146,387	10000	112,822	13,090	478,326				i.		(20, 129) (20, 129)	410	112,822	- 113 R7B	300,783	601,157		, (1)	•	•	281,914	(243,980	OFF ATEL
	Total	-	91,396	345,889	167,428	6 62	* *	•	#Y (*)	i23 4	1.205.023	1 820 730		387,196 29,158	44,925			204104	100	51 BOK 340		11 6 M		387,195	Non Att	317,184	•		10	•11.	53,200,365	543,660	54,183,183	1.1105%
(8)	Unaforestie Costs	79.67	684	*::*:		0140	* *	•	•(.(•)	S(#)	1.205.023	1 205 023		/• •\vi				20 * 01.		51 905 342		64 505 543	ALL COLOR	X.o.	ř.,	•			• 10	•	53,200,365	61	53,200,385	DIMOHOH
	indexes	20000	91,388	345,889	167,428	004•00	(* *i)	æ)	• • •	3 # .	•	624.718		29,158	44,925	• •		sense	1 64	9/9	. 000	(770 pk)	1	387,195	300.844	317,184	e i		•	**	i.	543,666	(176,541)	
	Total		84,888	273,663	637,416 168,063	221,982	#K#0	٠	101	•	*116	1,356,011		17,510	1,508,909	15,065	• •			77,360,108	- 000	156.700		222,524	1 780 579	836,115	1,086,319	, , ,		77 340 108	1	356,976	154 780 62 066 041	6.7824% 9.2025
6	Fee for Service Direct	Name of the last		K299	* *	SS(*)	5. K (•	•05/• •-	•00	*:*				***	4.1		3 † 38	n• •	77,360,106	٠	77 340 104	241780000	* 11		S.			•(1)	77 340 108	•		77,380,108	DAMHOH
E.	Profesco	District of the second	54,888	273,663	637,416	221,962	*130*	* 0 (*	•	€5H*	• «	1,356,011		17,510	1,506,909	15,085 884,357		'		9.03	328 678	156.780		232,524	4 780 K79	836,115	1,086,319		.03	5.5	ú .	356,976	155,780	1 W. P. P.
MORRECT COST RATE PROPOSAL. PLAN YEAR 2002/2003 NIVINESCT COST RATE BY PROCESAM AND		SALARIES AND EMPLOYEE BENEFITS CCAP	EXECUTIVE OFFICE GENERAL ADMANISTRATIVE OPERATIONS	FISCAL SERVICES	ACHINE TENETH BONDEND ADMINISTRATION / PROGRAM SUPPORT	MANAGEMENT REFORMATION SYSTEM DAM DIRECTLY OPERATED PROGRAMS (DAM)	LIFE SUPPORTISHER RATESSPEC SHELTERS PRIVATE CONTRACT BOCAMERS (ACA)	DHS	PUBLIC GUARDIANFG)	THE FOR SERVICE INPATIENT (FES.)	UNALLOWABLE COSTS	STATE TUSHINDS SUBTOTAL SALARIES & EB	SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS	EXECUTIVE OFFICE GENERAL ADMINISTRATIVE OPERATIONS	FISCAL SERVICES MENTAL HEALTH BURGAU ADMINISTRATION / PROGRAM SUPPORT	CONTRACTS ADMINISTRATION MANAGEMENT REFORMATION SYSTEM	UMH DMECTLY OPERATED PROGRAMS (DMH) LIFE SUPPORTISUPP RATES/SPEC SHELTERS	PRIVATE CONTRACT PROVIDERS (NGA) DHS	PUBLIC GUARDANIPG) TAR / OFFICE OF MANAGED CARE	FEE FOR SERVICE - IMPATIENT (FFS) UNALLOWABLE COSTS	STATE HOSPITALS CARRY FORMARD - CCAP - Windelpase 2.A	CARRY FORWARD DIRH - Worlshed 3-B SUBTOTAL SERVICES & SUPPLIES		OCAP CAP EXECUTIVE OFFICE	GENERAL ADMINISTRATIVE OPERATIONS FISCAL SERVICES	MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	MANAGEMENT INFORMATION SYSTEM	UMP UNITECTLY OFTENDED PROGRAMS (UMP) LIFE SUPPORTISUED RATES/SPEC SHELLTERS FRIVATE CONTINACT PROVIDERS (NSA)	DHS PIRE CELEBOLANDES	TAR/OFFICE OF MANAGED CARE	INALLOWABLE COSTS	CARRY FORWARD - CCAP - Worksheet 3-A	CARRY FORWARD - DMH - Workshoot 3-B TOTAL EXPENDITURES	ATARANGTOS TANA OF MICHIGAN DAYE

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II FISCAL YEAR 2002-2003

FOOTNOTE TO HDS-1, Line (06) Indirect Cost Rate

	0.000	Medication Monitoring			23 10 22 71	
		Services	Indirect Cost Rate (a)	Total	Indirect Cost	
DMH directly operated	\$	167,613	15.4730%	\$	25,935	
Private contract provider		2,813,478	6.3049%	Hull on the	177,387	
Total	\$	2,981,091		\$	203,322	- To HDS-1, Line (07).
Average Indirect Cost R	ate =				6.8204%	- To HDS-1, Line (06).

⁽a) Indirect Cost Rate is based on the Cost Report Actual Rates for FY 2002-2003.

	100		220	3.		(2)	
INDIRECT COST RATE BY PROGRAM	**		(1)	13	17	(4)	
See Worksheet 4 for indirect/Direct Cost details	SV SV			5	I Ma Ross	ort/Supplemental	Rates
/2.	2		rectly Operated Pr	Total	Indirect	Direct	Total
	18	Indirect	Direct	Total	RIORGO		
SALARIES AND EMPLOYEE BENEFITS	K			- 10			
CCAP EXECUTIVE OFFICE	76	334,533		334,533	5,250		5,250
GENERAL ADMINISTRATION OPERATIONS		5,571,883		5,571,883			
FISCAL SERVICES	122	1,477,281	·	1,477,261	18,503		18,503
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	37.	3,249,953	-	3,249,953	8,416		8,416
CONTRACTS ADMINISTRATION	1 2	10.2		- 65-	11,744		11,744
MANAGEMENT INFORMATION SYSTEMS	J.	602,735		602,735	71,658		71,658
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	10		146,511,650	146,511,650			*
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	13		8,909,410	8,909,410			
LIFE SUPPORT/SUPPLEMENTARY RATES	13	· · ·	<u>.</u>	- 46			
DHS	100						
PUBLIC GUARDIAN	100			- 21			
TARIOFFICE OF MANAGED CARE	15				:		-
FEE FOR SERVICE	125			- :	<u>:</u>		
STATE HOSPITAL	100						
SD/MC UNREIMBURSABLE COSTS	- 12			- 1			
CONTRACT PROVIDERS	100	11,236,365	155,421,060	156,657,425	115,571		115,571
SUB-TOTAL S&EB	-	11,230,300	105,421,000	100,001	110,511		
	- 325			- 12			
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS	No.			1,050,049	16,478		16,478
GCAP	- 24	1,050,049		46,850	735		735
EXECUTIVE OFFICE	133	46,860	:	14,086,521	700		
GENERAL ADMINISTRATION OPERATIONS	-44	14,086,521		123,954	1,429		1,429
FISCAL SERVICES	- 130	748,792		748,792	3,401		3,401
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10	140,132		. 6	1,270		1,270
CONTRACTS ADMINISTRATION	- 13	2,038,584		2,038,584	242,364		242,364
MANAGEMENT INFORMATION SYSTEMS DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	150	2,000,001	28.032,201	28,032,201			
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-		6,109,639	6,109,639			
LIFE SUPPORT/SUPPLEMENTARY RATES	153			• 13		2,974,725	2,974,725
OHS			(•)	• 2			
PUBLIC GUARDIAN	17-00			• 3			
TARJOFFICE OF MANAGED CARE	134	31.	7	.8		•	
FEE FOR SERVICE	À	28		• •	•		
STATE HOSPITAL	12.	-		•			
SD/MC UNREIMBURSABLE COSTS	44		•				
CONTRACT PROVIDERS	Đ.					0.074.705	3,240,402
SUB-TOTAL SS & OTHERS		18,094,751	34,141,840	52,236,591	265,677	2,974,725	3,240,402
	30			. 3			
TOTAL EXPENDITURES	- 83			3	e P		40.00
CCAP	- 12	1,050,049		1,050,049			16,478
EXECUTIVE OFFICE	, No	381,383	· · · · · · · · ·	381,383	5,985		0,000
GENERAL ADMINISTRATION OPERATIONS	1.0	19,658,405		19,658,405		<u>.</u>	19,932
FISCAL SERVICES	15	1,601,215		1,601,215			11,810
MENTAL REALTH BUREAU ADMINISTRATION/PROGRAM	100	3,998,746		3,998,746	11,816		- 13,01
CONTRACTS ADMINISTRATION	100			2014.210	13,014	4	314,02
MANAGEMENT INFORMATION SYSTEMS	70	2,641,319		2,641,319		:	014/02
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	7.5		174,543,851	174,543,851			
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	13		15,019,049	15,019,049		2,974,725	2,974,72
LIFE SUPPORT/SUPPLEMENTARY RATES	- 4				· :	2,014,120	
DHS	-/-						
PUBLIC GUARDIAN	11.5						
TAR/OFFICE OF MANAGED CARE	-		:				
FEE FOR SERVICE	-						
STATE HOSPITAL	-						
SD/MC UNREIMBURSABLE COSTS	-						
CONTRACT PROVIDERS	115	-					

29,331,116 /

25,267,863 /

12.2623%

0.5539%

12.8162%

20.5114%

DMH OH

2,974,725 ≈

6,727,987 =

381,248 /

1,380,004 /

CCAP

14.9191%

0.5539%

14.3645%

15.4730%

DMH OH

189,582,900 =

175,904,855 =

ADMINISTRATION OVERHEAD RATE FOR 2002/2003

ADMINISTRATION OVERHEAD RATE FOR 2001/2002

INDIRECT COST RATE BY PROGRAM See Worksheet 4 for Indirect/Direct Cost details	18 Sept.	<u>111</u> 0900	(3)	18	7,	DHS	
	35-		ete Contract Provid	-	t-diseas		Total
	23	Indirect	Direct	Total	Indirect	Direct	104
BALARIES AND EMPLOYEE BENEFITS	500			100			
CCAP	51	*		007.070	25.044		35,941
EXECUTIVE OFFICE	1	907,978		907,978	35,941		20,541
GENERAL ADMINISTRATION OPERATIONS	13			4 000 500			158,712
FISCAL SERVICES	-	4,009,530	•	4,009,530	158,712		329,016
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	137	8,820,909		8,820,909	329,016		35,609
CONTRACTS ADMINISTRATION	54	3,723,329		3,723,329	35,609		73,217
MANAGEMENT INFORMATION SYSTEMS	(8)	2,130,702	<u> </u>	2,130,702	73,217		
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	His.			· (1)			
DMH DIRECTLY OPERATED MH, PROG-SPECIAL	157			- 12		· · · · · ·	
LIFE SUPPORT/SUPPLEMENTARY RATES	ESP			• 52			0
DHS	El.			• 1/2		0	
PUBLIC GUARDIAN	S			· 放	•		
TARJOFFICE OF MANAGED CARE	50			- 60			
FEE FOR SERVICE	100			- 147	:		1
STATE HOSPITAL	18			• 4		•	
SD/MC UNREIMBURSABLE COSTS	逐			· 36			
CONTRACT PROVIDERS	1	•	•	- 微		(9)	
SUB-TOTAL S&EB	87	19,592,448		19,592,448	632,495	0	632,495
	16			- 81			
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS	100						
	瑟	2,850,005		2,850,005	112,814		112,814
CCAP EXECUTIVE OFFICE	10	127,160		127,160	5,033		5,033
GENERAL ADMINISTRATION OPERATIONS	19	127,100		. 12		•	
A STATE OF THE STA	100	336,432		336,432	13,317		13,317
FISCAL SERVICES	24	2,032,346		2,032,346	78,661		78,861
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	100	293,936	74	293,938	763		763
CONTRACTS ADMINISTRATION	1.3	7,206,513		7,206,513	247,637	(e)	247,637
MANAGEMENT INFORMATION SYSTEMS	- 1			- 1,200,010	-		
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	100			- 源			
DIMH DIRECTLY OPERATED MH, PROG-SPECIAL	10			- 1			
LIFE SUPPORT/SUPPLEMENTARY RATES	late.		(1)			81,464,004	81,464,004
DHS	65					01/104/004	
PUBLIC GUARDIAN	機			- 5%	-		
TARVOFFICE OF MANAGED CARE	291			- 52			
FEE FOR SERVICE	- 20	-		• (4)			
STATE HOSPITAL	127	· · · · ·		- 10	•		
SO/MC UNREIMBURSABLE COSTS	-7	<u>.</u>		- 1/5			
CONTRACT PROVIDERS	858		514,504,976	514,504,976	459.275	81,464,004	81,922,229
SUB-TOTAL SS & OTHERS		12,646,392	514,504,976	527,351,368	458,225	81,404,004	D1,HEE,EES
2	4.00				1		
TOTAL EXPENDITURES	3			- (p)	. II vesterer		
CCAP		2,850,005		2,850,005	112,814		112,814
EXECUTIVE OFFICE	15	1,035,138	(e)	1,035,138	40,975		40,975
GENERAL ADMINISTRATION OPERATIONS	21		(*)	- 3			
FISCAL SERVICES	10	4,345,962		4,345,962	172,029		172,029
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM		10,853,255		10,853,255	407,677		407,577
CONTRACTS ADMINISTRATION	18	4,017,265		4,017,265	. 36,372		36,372
MANAGEMENT INFORMATION SYSTEMS	18	9,337,216		9,337,216	320,854	*	320,854
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	- 11			- 4			
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	(3)			- 9			
LIFE SUPPORT/SUPPLEMENTARY RATES	186			- 0			
LE LOUPEUR HOUPE LEMENT PARTEG	177		•	- 1		81,464,004	81,464,004
	4,77	:		• %			
DHS	15						/.
DHS PUBLIC GUARDIAN	8						
DHS PUBLIC GUARDIAN TARIOFFICE OF MANAGED CARE	20		· :				
DHS PUBLIC GUARDIAN TARVOFFICE OF MANAGED CARE FEE FOR SERVICE	8	:		- ?		:	
DHS PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL	10000000000000000000000000000000000000				<u> </u>		
DHS PUBLIC GUARDIAN TAROFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL. SD/MC UNREIMBURSABLE COSTS	8						
DHS PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL. SD/MC UNREIMBURSABLE COSTS CONTRACT PROVIDERS			- - 514,504,976	- - 514,504,976			82.554.724
DHS PUBLIC GUARDIAN TAROFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL. SD/MC UNREIMBURSABLE COSTS	10000000000000000000000000000000000000				<u> </u>		82,554,724
DHS PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL. SD/MC UNREIMBURSABLE COSTS CONTRACT PROVIDERS			514,504,976 514,504,976	514,504,976 546,943.816		81,464,004	
DHS PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL. SD/MC UNREIMBURSABLE COSTS CONTRACT PROVIDERS			514,504,976 514,504,976 DMH OH	514,504,976 546,943.816 5.7509%		B1,464,004	1.20049
DHS PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL. SD/MC UNREIMBURSABLE COSTS CONTRACT PROVIDERS			514,504,976 514,504,976	514,504,976 546,943.816	1,090,720	81,464,004	82,554,724 1,20049 0,13859

INDIRECT COST RATE BY PROGRAM Bee Worksheet 4 for Indirect/Direct Cost details	14 2	(5)			(6)	
P46 Acurement + for signaconnists coor dames		Public Guardian	344	TAR/	Office of Managed (Care
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP EXECUTIVE OFFICE	15,158		15,158	9,537		9,53
GENERAL ADMINISTRATION OPERATIONS	251,011		251,011	190,327		190,32
FISCAL SERVICES	53,427	•	53,427	33,814		33,61
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	321,990		321,990	20,544		20,54
CONTRACTS ADMINISTRATION	•		- 6		•	
NANAGEMENT INFORMATION SYSTEMS	10,008	•	10,008			
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	<u> </u>		- 22		•	
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	·		• (5)			-
LIFE SUPPORTISOFFICEMENTARY RATES			- 30			-
	· ·	5,158,093	5,158,093			
PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE		0,130,083	0,100,000		6,083,585	5,083,56
FEE FOR SERVICE			- 95			
STATE HOSPITAL). .);	- 181			
SDMC UNREMBURSABLE COSTS			- N		•	
CONTRACT PROVIDERS		5 ₹ 0	- 13			
SUB-TOTAL S&EB	651,594	5,168,993	5,809,887	254,022	5,083,585	5,337,60
			優			
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS	2 e		- 8			
CCAP 5	47,579		47,579	29,935		29,93
EXECUTIVE OFFICE	2,123		2,123	1,336		1,30
GENERAL ADMINISTRATION OPERATIONS	834,591		634,591	481,173		481,17
FISCAL SERVICES	4,127		4,127	2,596		2,54
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	13,921		13,921	6,021		6,03
CONTRACTS ADMINISTRATION	77.046		33,849			-
MANAGEMENT INFORMATION SYSTEMS	33,849	•	33,848			
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL DMH DIRECTLY OPERATED MH. PROG-SPECIAL	·		- 72			
DMH DIRECTLY OPERATED MH. PROG-SPECIAL LIFE SUPPORT/SUPPLEMENTARY RATES			- 3			
DHS P		-	- 18.			-
PUBLIC GUARDIAN		3,431,284	3,431,284			
TAR/OFFICE OF MANAGED CARE			- iji	-	320,492	320,4
FEE FOR SERVICE		•	- 12		•	
STATE HOSPITAL	i -		- 12			
SDIMC UNREIMBURSABLE COSTS	-		- 17			
CONTRACT PROVIDERS	*		- 3			27.0
SUB-TOTAL SS & OTHERS	736,189	3,431,284	4,167,473	521,061	320,492	841,58
	8		14			
TOTAL EXPENDITURES	ξ					20.0
CCAP	41 1010		47,579 17,281	29,935		10,8
EXECUTIVE OFFICE			885,601	10,873 671,500		671,5
GENERAL ADMINISTRATION OPERATIONS	885,601 57,554		57,554	36,210		36,2
FISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	The second secon		335,911	26,565		26,5
CONTRACTS ADMINISTRATION		· · ·	- 8	20,000		
MANAGEMENT INFORMATION SYSTEMS	43,857		43,857			
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL		[4]	- 18			
DMH DIRECTLY OPERATED MH. PROG-SPECIAL			- 45		-	
LIFE SUPPORT/SUPPLEMENTARY RATES			• 1150			
DHS			• 77			
PUBLIC GUARDIAN		8,589,377	8,589,377			
TAR/OFFICE OF MANAGED CARE			- 3		5,404,076	5,404,0
FEE FOR SERVICE	<u> </u>	•	- 13			
STATE HOSPITAL	(- 10	-		
SDIMC UNREIMBURGABLE COSTS			- 77			
CONTRACT PROVIDERS TOTAL EXPENDITURES	1,387,783	8,589,377	9,977,160	THE RESERVE THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	5,404,076	6,179,1
* * * * * * * * * * * * * * * * * * *			12	-	-	
		DMH OH	15.6030%		DMH OH	13,788
	1	DMH OH CCAP	15.6030% 0.6639%		DMH OH CCAP	13,78 8 0.553

INDIRECT COST RATE BY PROGRAM	2		(7)	養		(8)	
See Worksheet 4 for Indirect/Direct Cost details	200		Fee for Service	1000	SD/MC U	NREIMBURSABL	E COSTS
	44	Indirect	Direct	Total .*	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS				2			
CCAP	124	-		97 999	69.697		61.637
EXECUTIVE OFFICE	100	67,680		67,680	63,627		63,627
GENERAL ADMINISTRATION OPERATIONS	-			242 504	224,264		224,264
FISCAL SERVICES	- 100	242,584		242,584 619,561	102,001		102,001
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19.5	619,561	:	151,410	102,001		102,00
CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS	100	151,410 268,073		288,073	•		
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	13	200,073		- 10			
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	100			- 10			
LIFE SUPPORT/SUPPLEMENTARY RATES	商			- 22	112		
DHS	3			. 13			
PUBLIC GUARDIAN	15			- 12		7.	
TAR/OFFICE OF MANAGED CARE	16.			- 37			
FEE FOR SERVICE	1			- 6		-	- III
STATE HOSPITAL	1514			- 54			
SOMC UNREIMBURSABLE COSTS	100		•	- 33		631,590	631,590
CONTRACT PROVIDERS	1			• 83		•	
SUB-TOTAL SAEB	50	1,369,307	(*/	1,369,307	389,892	631,590	1,021,481
	62			-,5			
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS	25			- 3		N	
CCAP	iž.	212,436		212,438	199,717		199,717
EXECUTIVE OFFICE	13	9,478		9,478	8,911		8,911
GENERAL ADMINISTRATION OPERATIONS	俊	+		• · · · · · · · · · · · · · · · · · · ·	•		
FISCAL SERVICES	1	1,572,171	•	1,572,171	17,322	•	17,32
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	100	148,124		148,124	41,215		41,211
CONTRACTS ADMINISTRATION	N.	16,371		16,371			E HXV
MANAGEMENT INFORMATION SYSTEMS	100	974,327		974,327	-		
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL				- 13		•	
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	98			- 10	•		
LIFE SUPPORT/SUPPLEMENTARY RATES	[8]		4	- 10			
DHS	100		•	- 230			
PUBLIC GUARDIAN			•	• 6			
TARVOFFICE OF MANAGED CARE				- 3			
FEE FOR SERVICE			90,716,389	90,716,389			
STATE HOSPITAL				- 2			
SDIMC UNREIMBURSABLE COSTS	9	•		- 55		35,422,836	35,422,838
CONTRACT PROVIDERS	17.5			00 040 007	207.105	25 422 626	35,690,00
SUB-TOTAL SS & OTHERS	7.2	2,932,908	90,716,389	93,649,297	267,165	35,422,836	39,000,00
TOTAL EXPENDITURES				3		5	- 8
CCAP	Ten.	212,436		212,436	199,717		199,71
EXECUTIVE OFFICE		77,158	•	77,158	72,538	-	72,53
GENERAL ADMINISTRATION OPERATIONS			7	- 55			
FISCAL SERVICES	161	1,814,755		1,814,755	241,585	- F	241,58
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10	767,685	J.	767,685	143,216		143,21
CONTRACTS ADMINISTRATION	200	167,781		167,781	•		
MANAGEMENT INFORMATION SYSTEMS	83	1,262,400		1,262,400			
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	13			- 1/2			
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	BY			- 48		<u>.</u>	
LIFE SUPPORT/SUPPLEMENTARY RATES	134	•		• 51			
DHS	2.0						
PUBLIC GUARDIAN	Le.			- 5			
TARVOFFICE OF MANAGED CARE	ite-			- 17			
FEE FOR SERVICE	134		90,716,389	90,716,389			
STATE HOSPITAL	164			- 3			00.000
THE PARTY OF THE P	100	:				36,054,425	36,054,42
Control of the Contro	Erect.			- 77	667,056	36 054 435	36.711.40
CONTRACT PROVIDERS	_	4 505 045	00 740 990		607,056	36,054,425	36,711,482
Committee of the Commit	B	4,302,215	90,716,389	95,018,604			
CONTRACT PROVIDERS	B	4,302,215		10			
CONTRACT PROVIDERS	10000000000000000000000000000000000000	4,302,215	рмн он	4.5083%		DWH OH	1.26859
SDIMC UNREIMBURSABLE COSTS CONTRACT PROVIDERS TOTAL EXPENDITURES		4,302,215		10	·		0.65391

INDIRECT COST RATE BY PROGRAM See Worksheet 4 for Indirect/Direct Cost details	53			- 5	
	2	S	TATE HOSPITAL		Grand
	Ind	lirect	Direct	Total	Total
SALARIES AND EMPLOYEE BENEFITS	13			13	
CCAP	6/s		-	40.000	4 450 007
EXECUTIVE OFFICE	10-	19,283		19,283	1,458,987
GENERAL ADMINISTRATION OPERATIONS	ma M			67.005	6,013,221
FISCAL SERVICES	-	67,965		166,896	13,638,296
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	63	65,898	:	100,000	3,922,091
CONTRACTS ADMINISTRATION	145	73,242		73,242	3,249,636
MANAGEMENT INFORMATION SYSTEMS		13,292		70,242	146,511,650
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	71;			- 3	8,909,410
DMH DIRECTLY OPERATED MH. PROG-SPECIAL LIFE SUPPORT/SUPPLEMENTARY RATES	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)				
	-G			- 10	0
DHS CHARDIAN	62				5,158,093
PUBLIC GUARDIAN TARVOFFICE OF MANAGED CARE				- 18	5,083,585
	-			• 94	
STATE HOSPITAL	377			- 3	V C
SOMIC UNREMBURSABLE COSTS	S-			- 8	631,590
CONTRACT PROVIDERS	11	-		12	
SUB-TOTAL S&E8	18 3	26,387		326,367	200,862,406
SOB-TOTAL GALL	10			- 18	
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS	10			- 25	
		60,526	7.6	80,526	4,579,539
CCAP EXECUTIVE OFFICE	3	2,701		2,701	204,327
GENERAL ADMINISTRATION OPERATIONS	15	-	•		15,202,285
FISCAL SERVICES	477	5,250		5,250	2,076,597
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM		42,519		42,519	3,115,000
CONTRACTS ADMINISTRATION	29	•		- 5	312,340
MANAGEMENT INFORMATION SYSTEMS		47,722		247,722	10,990,990
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	瑟		•	• 55	28,032,20
OMH DIRECTLY OPERATED MH. PROG-SPECIAL	3.			- 33	6,109,631
FE SUPPORT/SUPPLEMENTARY RATES	5			- 12	2,974,72
OHS	65		VIII R	- 1	81,464,00
PUBLIC GUARDIAN				- 9	3,431,28
TAR/OFFICE OF MANAGED CARE	74			• 11	320,49
FEE FOR SERVICE	(8)			•	90,716,38
STATE HOSPITAL	<u> </u>		43,706,600	43,706,600	43,706,60
SD/MC UNREIMBURSABLE COSTS	Sh		•		35,422,836
CONTRACTPROVIDERS	37	(*)	•		514,504,970
SUB-TOTAL SS & OTHERS	10 1	58,718	43,706,600	44,065,318	843,164,23
*				. 6	
TOTAL EXPENDITURES	瑟	en sas	w	60,526	4,579,53
CCAP	100 100 100 100 100 100 100 100 100 100	60,526		21,983	1,663,31
EXECUTIVE OFFICE	100	21,983		21,000	21,215,50
GENERAL ADMINISTRATION OPERATIONS	1000 1000	73,215		73,215	8,382,45
FISCAL SERVICES	ii .	208,415		208,415	16,753,28
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	190	200,410		. 75	4,234,43
CONTRACTS ADMINISTRATION	177	320,964		320,964	14,240,63
MANAGEMENT INFORMATION SYSTEMS	67	-		- 72	174,543,85
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	195	-		- 12	15,019,04
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	19			· A	2,974,72
LIFE SUPPORT/SUPPLEMENTARY RATES	#E	740		- 25	81,464,00
DHS CHARDIAN	W.			- 3	8,589,37
PUBLIC GUARDIAN	15			- 33	5,404,07
TAR/OFFICE OF MANAGED CARE	4			• 1	90,716,38
FEE FOR SERVICE STATE HOSPITAL	55 55		43,706,600	43,706,600	43,706,60
STATE HOSPITAL SD/MC UNREIMBURSABLE COSTS	9		40,700,000	- 12	36,054,42
CONTRACT PROVIDERS			-	. 3	514,504,97
TOTAL EXPENDITURES	DE (585,104	43,706,600	44,391,704	1,044,026,63
	12.			87	
	15		DMH OH	1.4290%	25
	5		CCAP	0.1385%	
	0.0				
ADMINISTRATION OVERHEAD RATE FOR 2002/2003		185,104	43,706,800 =	1.5676%	

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 4
FIRCH Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL (MH 1964A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

10,219 129,962 0.15% 111,623 207,416 ర 128 629 39 549 157 828 37 814 8.344 24.050 7.784 29,510 7.443 28,216 8,802 1,321,197 256,905 788,323 17,346 69,223 3,414 12,943 23,185 32,232 8 8 8 4,737 f 612 2,139 1,549 266 327 313 165 1,280 1,479 1.77 875 Function 06 \mathfrak{F} Function 05 0 0.04% 36,492 52,567 52,567 1.44 36,492 1,250 6,610 10,367 34,270 1,711,223 4,783,474 635,765 2,411,486 1,811,565 7,087,924 626,306 2,983,072 626,565 2,629,148 2,125,312 8,315,490 354,289 1,107,314 436,324 1,360,567 415,648 1,296,061 9,810 49,386 12,054 60,658 11,509 57,916 5,961 2,300 6,810 34,270 10,027 16,958 19,608 11,784 18,722 3,313 12,463,992 3,887 6,905,073 245,946 1,44 1,674,052 4,920,408 ö 1,801 2,213 16,350 2,113 17,520 3,393,411 12 940 15 900 15 900 15 181 15 181 2,465,643 1,257,561 32,081 货 1,529,062 5,967,212 1,854,571 7,256,297 1,789,070 7,004,325 76,846 225,780 93,618 274,876 89,885 264,349 77,126,148 13,904,736 41,867,582 16,875,712 50,567,712 16,289,933 48,756,694 83,400 421,756 113,700 513,272 109,354 493,787 9,318 100.00% 141,041,839 Mode Total 07/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07701102 - 06/30/02 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity County of Los Angeles Legal Entity Number: 00019 Mode: 15 - Outpainert (Program 1) 31 Healthy Families Published Charges 31A Healthy Families Negotiated Rates 33 Northwell-Cal Costs Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Medicare/Medi-Cal Crossover Neg 204 Enhanced SD/MC Costs 224 Enhanced SD/MC Published Character SD/MC Published Character SD/MC Published Character SD/MC Petugees) Costs Enhanced SD/MC (Refugees) Costs Enhanced SD/MC (Refugees) SW Enhanced SD/MC (Refugees) Published SD/MC (Refugees) Publish County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rale / Cost per U Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates 29 Healthy Families Costs 29A Healthy Families SMA Up 30A Healthy Families SMA Up Medi-Cal Costs Medi-Cal Units Gross Cost 15 A

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DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 4
Fiscal Year 2002-2003

DETAIL COST REPORT

CE FUNCTIONS - MODE TOTAL	
OF COSTS TO SERVIC	5403)
ALLOCATION	MH 1966A (05

County Code: 19		F	5	5	5	5	ś	
Legal Entity, County of Los Angeles		н		1	¥	7	×	z
Legal Entity Number: 00019		Service	Service	Service	Service	Service	Service	Service
Mode, 15 - Outpatient (Program 1)	The second second	Function	Function	Function	Function	Furction	Function	Function
		16	17	31	33	7	41	42
Allocation Percentage	-	0000	0.00%	0.02%	\$200	207.000	C.00 000	478 3EA
Local Units		1,443	200	20 488	24.026	1 554 986	R+7 %44	47 144 004
Gross Cost	Anne in the second seco	7007	1004	2	2			
		1.88	1.88	1.67	1.67	1.87	1.86	1.88
SWA per Unit		2.28	2.28	2.28	2.28	2.28	977	2.60
Published Charge per Unit		218	2.16	2.15	2.18	2.18	2.30	6.10
Negotiated Kate / Cost per Unit	SELECTION OF SECURISION OF	252500000000000000000000000000000000000	The second second	And the second	The state of the s	The second second		
Mod. Col Loke	07/01/02 - 09/30/02			5,687	420	142,021	42,903	2,370,218
magnetic Compa	10/01/02 - 06/30/03		406	940	830	293,526	126,091	7,096,85
1 to the Martin Cal Consequent Infla	07/01/02 - 09/30/02			280		2,480		229,08
BA Medical of medit call of desorter comp	10/01/02 - 06/30/03					8,515		1,009,602
Entranged CD.MAC (Children) Holle	07/01/02 - DB/30/02			30		1,260	710	14,409
	10/01/02 - 08/30/03				2,955	465	4,823	34,657
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03			-		4444	1 958	488
Healthy Families (SED) Units	07/01/02 - 08/30/02		400	13		1,47,	7.840	DC 1-0
11A	10/01/02 - 08/30/03		G S	2000	200	200'0	2010	44 607 194
Non-Medi-Cai Units		1,448	80	0,127	13,440	707 107	No. Park	
	07/01/02 - 09/30/02			10,652	787	268,003	79,721	4,404,291
3A Medi-Cal Costs	10/01/02 - 06/30/03		753	1,761		549,770	234,300	13,190,958
	07/01/02 - 09/30/02			12,966	958	323,808	97,819	5,404,09
14A Medical Silve Opper Limits	10/01/02 - 06/30/03		923	2,143		6669,236	287,487	16,185,401
The Part of Pa	07/01/52 - 09/36/02			12,398		309 606	93,529	5,167,075
5A Meditual Fubrished Charges	10/01/02 - 06/30/03		883	2,049		639,667	274,875	10,4 70,515
Medi.Cal Neontlated Rates	07/01/02 - 09/30/02							
16A	10/01/02 - 06/30/03	100000000000000000000000000000000000000	100000000000000000000000000000000000000	September 1				
	07/01/02 - 09/30/02			1,086		4,645		425,679
17A Medicare Medical Crossover Costs	10/01/02 - 06/30/03					15,948		1,6/6,022
Medicare@ladi.Cal Consequer SMA Hoper (India	07/01/02 - 09/30/02			1,122		2,654		9 201 803
18A moundination cossors over opportunity	10/01/02 - 06/30/03			100.		13,414		100 400
Medicare Medical Crossover Published Charges	67/01/02 - 09/30/02			1,294		48 683		2 200 632
1	1000162 - 06/30/03					2000		
20 Medicare/Medi-Cal Crossover Negotiated Rates	107/01/02 - 08/30/02 4/04/02 - 08/30/02							
AVA.	TOTAL PORTION			9.5	THE PERSON NAMED IN	Cipe o	4 940	24,775
Enhanced SD/MC Costs	07/01/02 - 09/30/02			86	2 692	474		F.4 TO
True commo commo	10/01/02 - 06/30/03			940	000'0	0.00	4.6.00	32 86
Enterced SOAAC SMA Linner I Imbs	07/01/02 - 09/30/02			00	V 0 70 V	1,013		70.018
22A Chillipping Commo Commo Chillipping Card	10/01/02 - 06/20/03			-	0,131	1,000		24.44
Enhanced SD/MC Published Changes	07/01/02 - 09/30/02			CD	0.440	4.044		78 862
23A	10/01/02 - 06/30/03				7860	100		and and
Enhanced SDAMC Negotiated Rates	07/01/02 - 09/30/02							
24A	10/01/02 - 06/30/03	The second second	The second second	TOTAL STREET	Total Control	CONTRACTOR OF	PASSING STATES	Mary Secretary
25 Enhanced SO/MC (Rehugees) Costs	07/01/02 - 06/30/03							921
Enhanced SD/MC								1,130
27 Enhanced SOMC (Refujees) Published Charges								1,088
Enhanced SD/MC			-	All California (al and a second	The second second	CONTRACTOR OF THE PERSON NAMED IN	200000	THE PERSON NAMED IN
11	07/01/02 - 06/30/02			28		3,272		
Healthy Families Costs	10/01/02 - 06/30/03		465			10,979	14,157	169,886
_	07/01/02 - 09/30/02			34		3,983		
Healthy Families SMA Upper Limits	10/01/02 - 06/30/03		670			13,365		
	07/81/02 - 09/30/02			33		3,608		
Healthy Families Published Charges	10/01/02 - 06/30/03		545			12,779		199,309
	07/01/02 - 09/30/02							1
32A THE THE PARTIES INEGOLIATED NAMES	10/01/02 - 06/30/03		-	The state of the s	-		-	-
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DEPARTIMENT OF MENTAL HEALTH
PAGE 3 OF 4
FREGII Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1664A (05/03)

(w / Location () Control (07/01/02 - 08:30.02 1001/02 - 08:30.02 1001/02 - 08:30.03 07/01/02 - 08:30.03 07/01/02 - 08:30.03 107/01/02 - 08:30.03	29 657 29 657 29 657 29 657 20 657		Service 8.287.216 11,682,781 11,682,781 2.26 2.26 2.26 2.26 2.26 2.26 2.26 2.2	Servica Function 54 800 101/82 2 28 2 28 2 18 2 18 2 18 2 18 2 18 2	Service Function 5 0.027% 13,463 25,064 2,28 2,28 2,18 2,28 2,18	Service Function 0,12%, 46,896 161,613 3,57 4,23 4,16 4,16 6,330 13,865 13,865 13,865	Service Fundlon 24,73% 24,73% 25,73% 25,73% 25,73% 25,73% 25,73% 26,59% 26,
Microsition Percentage Total Units Gross Cost Cost per Unit SMA per Unit Medical Units Medicare Mare Cost per Unit Medicare Medicare SDAMC (Children) Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugues) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal Published Charges	1.02 - 08-30.02 1.02 - 08-30.02	Function 44 0.04% 20.04% 20.04% 20.04% 20.04% 20.04% 20.05		6.287,218 8.285, 8.287,218 11,662,781 2.28 2.28 2.28 2.28 3.675 3,675 3,675 3,675 3,675 3,675 3,675 3,675 1,531,692 1,531,692 1,533,643	Function 54 007% 54 0007% 54 000 101 828 100 2 28 2 18 2 218 2 18 2	Function 56 0.02% 13,453 25,054 1,86 2,28 2,28 2,18	6.726 6.125 46.896 167.613 3.57 4.16 6.330 13,885 1780	A 4 5 3 3 3 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Allocation Percentage Total Units Gross Cost Cost per Unit Building Charge per Unit Medi-Cal Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugees) Units Enhanced SDAMC (Refugees) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal Costs Medi-Cal Royles Units Medi-Cal Royles Units Medi-Cal Royles Units Medi-Cal Royles	142 - 06-30.02 142 - 06-30.03 1402 - 06-30.03	29 601% 29 607 54 941 1 88 2 28 2 28 2 28 2 28 2 28 2 28 2 2		52 828% 6.287.216 11.682,761 1 582,761 1 582,761 1 582,761 1 58.6 57 1 58.6 57 1 58.6 57 1 583,643 6.4 4.6 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0 5.0	2.007% 101,828 100,828 100,228 2.28 2.28 2.28 2.29 14,262 3.097 3.007 3.	56 0.02% 13,463 25,064 1.80 2.20 2.20 2.10	6125, 46,896 167,813 357 4,16 6,330 13,865 13,865	24.7 8.756.9 8.4.6.9 7.6.9 8.4.6.9 114.6 4.7.7 7.7 7.7 7.7 7.7 7.7 7.7 7.7 7.7 7
Allocation Percentage Allocation Percentage Gross Cost Gross Cost Cost per Unit SAM per Unit Publishand Charpe per Unit Medi-Cal Units Medi-Cal Units Healthy Families (SED) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Published Charges Medi-Cal Repolated Rates	102 - 06:30.02 102 - 06:30.03 102 - 06:30.03 102 - 06:30.03 102 - 06:30.03 103 - 06:30.03	29 567 2.16 2.16 2.16 2.16 2.16 2.16 2.16 2.16		8.28%, 6.287,218, 11,665,718, 11,665,718, 11,665,718, 11,665,718, 11,673,819,718, 11,673,819,822,819,8	9,07% 94,828 1,828 2,28 2,28 2,18 2,090 14,262 3,097 3,007 3	0.02% 15,463 25,064 1.86 2.20 2.18	46.896 46.896 167.613 4.23 4.16 5.330 13.885 13.885	2 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5
Gross Cost Gross Cost Gross Cost Cost per Unit SAAA per Unit Published Charge per Unit Published Charge per Unit Medi-Cal Units Medi-Cal Units Enhanced SDAAC (Children) Units Enhanced SDAAC (Children) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal Published Charges Medi-Cal Published Charges Medi-Cal Published Charges Medi-Cal Republished Charges	1.02 - 09:30.02 1.02 - 09:30.02	29 607 2.16 2.16 2.16 2.16 2.16		11,682,781 16,82,781 1,82,781 2,203,819 10,7214 3,676 3,676 1,331,404 4,006,092 1,633,643 6,004,707 1,633,643	101,828 2,28 2,18 2,18 2,18 2,18 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,097 3,098 3,097 3,098 3,097 3,098 3,008 3,008 3,008 3,008 3,008 3,008 3,008 3,008 3,008 3,008 3,0	13,483 25,004 1,80 2,20 2,18 2,18	46,896 167,813 3,57 4,23 4,16 4,16 6,330 13,885 13,885	8 758 g 2 846 9 1 1 4 4 4 4 2 8 8 8 8 1 1 4 8 4 1 1 1 1 1 1 1 1 1 1 1
Gross Cost Cost per Unit SMA per Unit Publishind Charge per Unit Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugees) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal Published Charges Medi-Cal Published Charges Medi-Cal Published Charges	182 - 06-3002 182 - 06-3003 182 - 06-3003	24.941 2.26 2.26 2.16 2.16 2.95 2.95 2.95 2.95 2.95 2.95 2.95 2.95		11,682,761 1.86 2.26 2.16 2.203,819 197,214 3676 3,676 3,676 3,676 3,676 1,331,404 4,095,092 1,833,643 6,024,707 1,581,992 1,5	101 828 1 96 2 18 2 18 2 19 14,262 1,435 3,097 32,096 28,501 8,915 32,537	25.064 1.80 2.20 2.18	4.16 4.16 6.330 13,665 790	2 000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Cost per Unit SMA per Unit Published Charge per Unit Med-Cal Units Med-Cal Units Medicare/Medicare Cossover Units Enhanced SDAMC (Criticen) Units Healthy Families (SED) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Repolated Charges Medi-Cal Repolated Charges	1/02 - 06:30/02 1/02 -	29 29 29 29 29 29 29 29 29 29 29 29 29 2		2.26 2.26 2.26 2.20 307.214 307.216 30	2.28 2.18 2.18 2.910 14.262 3.097 3.097 3.2066 26.501 8.515 3.75 5.77	2.28 2.18	3.5.7 4.23 4.16 5,330 13,585 60	4.4.4.6.00.00.00.00.00.00.00.00.00.00.00.00.0
Cost per Unit SAM per Unit Published Charge per Unit Medi-Cal Units Medi-Cal Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugees) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal Costs Medi-Cal Rubished Charges Medi-Cal Rubished Charges Medi-Cal Rubished Charges	1/02 - 09:30/02 1/02 -	2.6 557	2.18 367 2.175 2.175 6.416 8.644 8.644	2.26 2.16 2.105,819 107,214 107,214 36,72 3,676 1,531,404 4,006,092 1,531,643,404 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643,643 1,531,643 1,	2.28 2.18 2.18 14.262 14.262 3.097 22.096 28.501 8.501 8.501 8.501 8.501 8.501 8.501 8.501	2.18	4,16 4,16 5,330 13,586 790	2 840 8 14 5 14 5 14 5 14 5 14 5 14 5 14 5 14
SWAA per Unit Publishind Charpe per Unit Med-Cal Units Med-Cal Units Enhanced SDAAC (Children) Units Enhanced SDAAC (Children) Units Enhanced SDAAC (Religees) Units Healthy Families (SED) Units Med-Cal Costs Med-Cal Costs Med-Cal Published Charges Med-Cal Published Charges	1402 - 04-30.02 1402 - 04-30.02	25.25	2.28 2.914 2.914 2.914 2.917 2.175 6.415 8.646 8.646	2.20 2.16 2.203,819 107.214 307.214 3.676 3.676 5.723 2.861,657 1.331,404 4.006,092 1.633,643 6.024,707 1.581,692 1.581,992 4.804,305	2.18 2.18 14.282 3.097 32.096 28.501 32.557 32.557	2.18	4,16 4,16 13,565 00 790	2 025 9 114 A 114 A 23.7 7 2 7 7 7 2 13.7 13.6 13.6 13.6 13.6 13.6 13.6 13.6 13.6
Published Charge per Unit Medi-Cal Units Medicara/Medi-Cal Crossover Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugees) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Republished Charges Medi-Cal Republished Charges	1.02 - 06:30.02 1.02 - 06:30.02 1.03 - 06:30.02 1.03 - 06:30.02 1.03 - 06:30.03 1.03 -	29 29 29 29 29 29 29 29 29 29 29 29 29 2	2,914 2,914 2,917 2,175 5,416 8,416 8,644 8,644	2.200,819 107,214 307,216 307,216 3,676 5,723 2,651,657 1,531,404 4,096,092 1,633,643	2.18 14.262 14.262 3.097 22.096 28.591 8.515 3.7.566 3.7.566 3.7.566	2.18	4.16 5,330 13,585 790 790	2 625 9 114 8 487 7 7 2 7 2 7 2 7 2 7 2 3 3 3 3 3 3 3 3
Medi-Cal Units Medi-Cal Units Medi-Cal Units Medi-Cal Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugees) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Regolated Rates	1/02 - 09:0002 1/02 - 09:0002	29,567	30 2.914 367 2.914 6.415 6.415 6.415 6.45 6.45 6.45 6.45 6.45 6.45 6.45 6.4	716.510 2.200.819 107.214 367.214 367.214 1.531.840 1.331.840 1.331.840 1.633.843 1.63	3,810 14,282 1,435 22,096 22,096 28,501 8,810 32,517		5,330 13,885 90 790	2 025 9 2 025 9 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units Healthy Families (SED) Units Medi-Cal Costs Medi-Cal Costs Medi-Cal Published Charges Medi-Cal Published Charges	1,022 - 08-20.02 1,022 - 08-20.02 1,023 - 08-20.02 1,024 - 08-20.02 1,024 - 08-20.02 1,024 - 08-20.02 1,024 - 08-20.02 1,024 - 08-20.02 1,025 - 08-2	29 567	367 2,914 2,914 2,175 5,415 8,644 8,644 8,644	716,510 2,203,819 197,214 397,216 3,676 3,676 5,723 2,861,657 1,331,404 4,096,092 1,633,643 6,024,707 1,531,604 1,531,604 4,006,092 1,533,643 1,531,604 1,53	3,910 14,262 1,435 3,097 22,096 28,591 8,591 3,254 3,254 3,254		6,330 13,885 00 790	2 025 9 114.5 114.5 487.7 7 2 7 7 7 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3 1.3
Medicare/Medi-Cal Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Entanced SD/MC (Refligees) Units Healthy Families (SED) Units Mon-Medi-Cal Units Medi-Cal Costs Medi-Cal SMA Upper Linits Medi-Cal Published Charges Medi-Cal Negoliated Rates	1/02 - 04/20/02 1/02 - 04/20/02 1/02 - 04/20/03 1/02 -	29 567	367 2,175 6,415 8,644 8,644	2,200,819 107,214 367,216 3,676 5,723 2,851,657 1,331,404 4,095,092 1,633,643 6,024,707 1,531,644 1,531,64	14,282 3,097 3,097 7,286 28,591 8,591 8,215 3,75 3,75 3,75 3,75 3,75 3,75 3,75 3,7		13,585	2,025,9 114,6 487,7 3,3 7,2 1,3 1,3 1,0 1,4 1,3 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0 1,0
Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Units Healthy Families (SED) Units Mod-Cal Costs Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negoliated Rates	1/02 - 04/20/02 1/02 - 04/20/02 1/02 - 04/20/03 1/02 - 04/20/03	29.	367 2.175 6.416 8.644 8.644	107,214 367,216 3,676 3,676 5,723 2,661,657 1,331,404 4,066,092 1,633,643 1,	1,435 3,097 32,096 7,286 28,501 8,515 32,517		090	114.6 487.7 3.3 7.2 7.2 1.3 1.3 4.2 6.055.4 9.355.4 9.355.7
Medicare/Medi-Cal Crossover Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugees) Units Healthy Families (SED) Units Mon-Medi-Cal Units Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Published Charges	1/02 - 06/30/03 1/02 - 06/30/03	29,567	367 2.175 36.415 6.415 8.644 8.644	367.216 3.676 3.676 5.723 5.723 5.723 6.723 6.024, 004 1,683,644 1	3,007 3,007 32,006 32,006 28,501 38,501 37,517		790	487.7 7.2 1.2 1.3 4.2 1.8.4 5,005.4 5,005.4 9,305.4
Enhanced SDAMC (Chlidren) Units Enhanced SDAMC (Refugees) Units Healthy Families (SED) Units Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Refused Charges Medi-Cal Published Charges Medi-Cal Negotiated Rates	1702 - 06/30/02 1702 - 06/30/03 1702 - 06/30/03	29 567	367 2,175 56,415 88 8,844 8,844	3,676 457 3,676 15 5,723 2,861,667 1,331,404 4,006,092 1,633,643 1,633,643 1,633,643 1,633,643 1,633,643 1,633,643 1,641,092 1	1,435 3,097 32,096 7,286 28,501 32,517		790	3.2 7.2 1,3 4.2 1,3 4.2 5,005 3,004 3,005
Enhanced SDAMC (Children) Units Enhanced SDAMC (Refrigees) Units Healthy Families (SED) Units Mon-Med-Cal Units Med-Cal Costs Med-Cal SMA Upper Limits Med-Cal Published Charges Med-Cal Published Charges Med-Cal Negotiated Rates	1102 - 09/30/02 1102 - 09/30/03 1102 - 09/30/03	29.	2,175 2,175 5,415 8,644	3,476 1676 1672 2,851,657 1,331,404 4,095,092 1,633,643 1,633,643 1,633,643 1,633,643 1,633,643 1,633,643 1,633,643 1,634,902	1,435 3,097 32,096 7,286 28,501 37,517		790	1,3 4,2 18,4 18,4 3,004,4 9,365,4 3,655,7
Enhanced SDAAC (Refligees) Units Healthy Families (SED) Units Non-Med-Cal Units Med-Cal Costs Med-Cal SAA Upper Limits Med-Cal Published Charges Med-Cal Negotiated Rates	1402 - 06/3003 1402 - 06/3003	29 821	367 2,175 56,416 6,644 6,644	5,676 931 5,723 2,861,667 1,331,404 4,096,092 1,833,643 6,024,707 1,561,992 4,804,328	1,435 3,097 32,096 7,286 28,501 37,517		ON.	10.4 5,665,4 3,004,4 9,385,4
Enhanced SDMAC (Refugees) Units Healthy Families (SED) Units Non-Medi-Cal Units Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotlated Rates	1702 - 06/20/03 1702 - 06/20/03	29,587	367 2,175 6,416 8,844 8,844	931 5,723 2,661,667 1,331,404 4,096,092 1,631,092 4,601,992 4,601,303	7,286 7,286 32,097 7,286 38,597 8,991 8,915			42 18.4 3,004 9,385,4
Healthy Families (SED) Units Non-Medi-Cal Units Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates	1,02 - 08-30402 1,02 - 08-30402 1,02 - 08-30402 1,02 - 08-30402 1,02 - 08-30403 1,02 - 08-30403 1,02 - 08-30403 1,02 - 08-30403 1,02 - 08-30403 1,02 - 08-30403 1,02 - 08-30403	29,687	367 2,175 6,416 8,644 8,644	5,723 2,861,667 1,331,404 4,096,092 1,633,707 1,561,992 4,604,305	7,286 7,286 8,501 8,501 8,501			18, 5,665, 3,004, 9,385, 3,565,
Mon-Med-Cal Units Med-Cal Costs Med-Cal Published Charges Med-Cal Published Charges Med-Cal Negotiated Rates	1/02 - 08:00/03 1/02 - 08:00/02 1/02 - 08:20/03 1/02 - 08:20/03 1/02 - 08:20/03 1/02 - 08:20/03 1/02 - 08:20/03 1/02 - 08:20/03	29 887	2,175 2,175 6,416 8,844 8,844	5,723 2,651,657 1,331,404 4,096,092 1,633,043 6,024,707 1,581,992 4,804,325	32,096 32,096 36,501 8,915 8,915		-	3,004,4 9,365,4 3,555,7
Non-Medi-Cal Units Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates	1.02 - O9-30.02 1.02 - O9-30.02 1.02 - O6-30.03 1.02 - O6-30.03 1.02 - O6-30.03 1.02 - O6-30.03 1.02 - O6-30.03	29,667	2,175 6,416 8,844 8,844	2,851,657 1,331,404 4,095,092 1,833,643 6,024,707 1,561,992 4,804,325	32,096 7,286 28,501 8,915		280	3,004,4
Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates	102 - 09/3002 102 - 06/3003 102 - 06/3003 102 - 06/3003 102 - 06/3003 102 - 06/3003 102 - 06/3003		8. 4.15 8. 64.4 8. 64.4	4,095,092 4,095,092 1,833,643 5,024,707 1,5161,992 4,804,325	7,285 28,501 8,915	13,463	26,851	3,004.4
Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates	1,02 - 06/2003 1,02 - 06/2003 1,02 - 06/2003 1,02 - 06/2003 1,02 - 06/2003 1,02 - 06/2003 1,02 - 06/2003		8.844 8.844 855	4,095,092 1,633,643 6,024,707 1,561,992 4,804,325	28.501		19 050	3,555,7
Medi-Cai SMA Upper Limits Medi-Cai Published Charges Medi-Cai Negotiated Rates	102 - 08/30/02 102 - 08/30/03 102 - 08/30/03 102 - 08/30/03 102 - 08/30/03 102 - 08/30/03		28 28 28	1,567,992 1,567,992 4,864,325	8,915		48 555	3,555,7
Medi-Cai SMA Upper Limits Medi-Cai Published Charges Medi-Cai Negotiated Rates	1,02 - 08/30/03 1,02 - 08/30/03 1,02 - 08/30/03 1,02 - 08/30/02 1,02 - 08/30/03		8.64 8	6,024,707 1,5161,992 4,804,325	32 517		77 548	
Medi-Cai Negotiated Rates	1,02 - 06/30/03 1,02 - 06/30/03 1,02 - 06/30/03 1,02 - 06/30/03		6.644	1,5161,992	17.517		1	
Medi-Cal Published Charges Medi-Cal Negotlated Rates	1,02 - 06/30/03 1,02 - 06/30/03 1,02 - 09/30/02 1,02 - 06/30/03		18	4.804.325			07.460	13,107,0
Medi-Cal Published Charges Medi-Cal Negotiated Rates	1,02 - 08/30/03 1,02 - 09/30/03			4 804, 325	8,574		22,173	3,4150,900
Medi-Cal Negotiated Rates	1/02 - 09/30/02		6.353	-	31 001		56,514	10,923,940
Medi-Cai Negotiated Rates	1,02 - 08/30/03	1						
	TAGE - CONTRACTOR							
		The second second	Contraction of		a description of the second	0.000000000000	300000000000	Section Statement
	67/01/02 - 09/30/02			199,223				408.4
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03			738,099				1,743,196
	COUNTRY CONTRACTO			244,448				484,5
Medicare/Medi-Cal Crossover SMA Upper Limits	STATE OF THE PERSONS	-		Q05.852				2,063,077
+	I VOZ - DOLOGICO		1	404 204				476 520
Modestoff Cal Crosswer Published Charges 107/01	07/01/02 - C8/30/02			233,161				and acre c
-	10/01/02 - 08/30/03			865,931				
	11/02 - 08/30/02							
Medicare/Medicare/Medicare/med	10/01/02 - 06/30/03						-	***************************************
000000000000000000000000000000000000000					200000000000000000000000000000000000000	1	7+6	4.4 Bra.4
	07/01/02 - 09/30/02			849			4 7	
214 Enhanced SUIMC COSts	11/02 - 06/30/03			6,831			2,024	SN, C2, PRO
	CONTRACTOR CONTRACTOR			1.042			254	
- Enhanced SOAMC SMA Upper Limits	A DO CONTROL	1		0.004			3342	30.7
	NAZ - USZNOS			0000	-		CHC	ODE SA
	07/01/02 - 09/30/02			266			2000	
CHIEFFORD SUMMY PURMISHED CHARGOS	10/01/02 - 06/30/03			8,014			3,200	
	07/01/02 - 09/30/02							
Entranced SD/MC Negottated Rates	11/02 - 06/30/03							
THE PROPERTY OF THE PROPERTY O		1					THE STATE OF THE PARTY OF THE P	4.044
	07/01/02 - 06/30/03			87				
Enhanced SOMIC (Refuses) SMA Upper Limits 107/01	07/01/02 - 06/30/03			3				2
_	07/01/02 - D6/30/03			33			1000	2,720
Echannel Child Defended Manufished Dates	CTANADO - CALIDIDA							100
28 Emiliacou Scienci, rengiosas i regonesca namos junto	The state of the s	0 1000000000000000000000000000000000000	0000000000	20000000000	i			
	11/02 - 09/30/02	_		1.730				L'CL
Healthy Families Costs	1102 - 06/30/03		682	10,634			1001	8
	107/01/02 - 09/30/02			2,123	3,272			17,883
Healthy Families SMA Upper Limits	CONTRACTOR OCCUPANTS		837	13.048			1,184	78,0
	THE PROPERTY			000 0				17.1
Healthy Families Published Charges	O/JUNE : UNIOUS	1	1	40.470			1.185	78.764
	10/01/02 - 06/30/03		000	12,470			2	100
Control of the second s	07/01/02 - 09/30/02					-	-	-
10.01	10/01/02 - 06/30/03				-		-	-
age of the property of the second sec						200 700 4	000 000	20 242 230

AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH
PAGE 4 OF 4
FISCAI Year 2002-2003

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 196&A (05/03)

Toward Coulds Non-ord, and Assessed						. W.		
Legal States - County of Los Appends	-	Service	Service	Sarvice	Service	Savice	Sarvice	Service
Mode: 15 - Duthatlert (Program 1)		Function	Function	Function	Function	Function	Function	Function
		6.5	67	71	7.4	76	77	
Allocation Percentage		0.01%	0.00%	0,01%	0.00%	0.00%	12.74%	
Total Units		2,506	30	5,757	842	280	6,242,099	
Gross Cost		8,983	71	16,570	2,423	900	17,996,076	
Cost part toil		3.57	3.57	2.85	2.68	2.88	2.88	
SWA per Unit		4 23	4.23	3.41	3.41	3.41	3.41	
Published Charge per Unit		4.16	4.16	3.36	335	3.35	3,36	
Negotiated Rate / Cost per Unit				Name of Street, or other Designation of the last of th				
	07/01/02 - 09/30/02			520			482,537	
Medi-Cal Units	10/01/02 - 06/30/03		50	1,482			1,299,974	
Manufactor Manufactor Concession India	07/01/02 - 09/30/02						35,608	
Medical envisored Crossoval Cinia	10/01/02 - 06/30/03						131,333	
Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						1,325	
	10/01/02 - 06/30/03						100,	
IOB Enhanced SD/MC (Retugees) Units	07/01/02 - 06/30/03			-			4 043	
Healthy Families (SED) Units	07/01/02 - 09/30/02						07.00	
Mary Mary Call Labor	10/01/02 - 06/30/03	2 KAK		3 775	CAR	280	4 290 870	
INCIPMEDICAL CITIES	CASSISSION CONTRACTOR OF THE PERSON OF THE P	88.7	A CONTRACTOR OF THE PARTY OF					1
Modifical Costs	07/01/02 - 08/30/02			2,461			1.331,278	
13A	10/01/02 - 06/30/03		71	4.200	I		3,741,089	
Mart-Cal SMA Upper Limits	07/01/02 - 08/30/02			2,816			1,017,421	
IAA mear on one oppose come	10/01/02 - 08/30/03		92	5,004			4 840 400	
Modifical Published Chames	07/01/02 - 09/30/02			2,00%			A SECOND	1
15A mourosi umismo cimigan	10/01/02 - 06/30/03		83	4,965			514,406,4	
Mark Cal Menobated Rates	07/01/02 - 08/30/02							
	10/01/02 - 06/30/03			The state of the s	CONTRACTOR OF THE PARTY OF THE	SOUTH PROPERTY.	ATTACABLE OF COLUMN SERVICES	0000000
	07/01/02 - 09/30/02						102,467	
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03						378,004	
	07/01/02 - 09/30/02						121,423	
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03						447,846	
	07/04/02 - 04/30/02						119,287	
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03						439,996	
	07/01/02 - 09/30/02		1					
Medicare/Medi-Cal Crossover Pregovalteu Prates	10/01/02 - 06/30/03					Contract Contract	000000000000000000000000000000000000000	201000000
AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	מאחיים מורחידה						3,814	COLOR DE LOS CO
Enhanced SD/MC Costs	40/04/D2 - 06/30/03						22.453	
	ATION OF DESIGNATIONS						4.518	
Enhanced SD/MC SMA Upper Limits	20/07/02 - Ostono						26.601	
	110/01/02 - 00/0/03						4.430	
Enhanced SD/MC Published Charges	DIVOLUE - UNIONAL						26.133	
ZZA	Turning - monant							
Enhanced SD/MC Negotlated Rates	ADDITION - CACADITION							
-		Section Sections			on the property of	The state of the s		
Entranced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
Enhanced SD/A/C (Refugeos) SAM Upper Limits	7							
Enhanced SD/MC (Refugees) Published Charges	_							
Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03				The second second	110000000000000000000000000000000000000	CONTRACTOR OF THE PARTY OF THE	200
. depois de proposos de la companya	07/01/02 - 09/30/02						5,503	
204 Healthy Families Costs	10/01/02 - 08/30/03			245			30,809	
7	107/01/02 - 09/30/02						6.520	
Healthy Families SMA Upper Limits	10/01/02 - 06/30/03			280			38,620	
	07/01/02 - 09/30/02						8,405	
Healthy Families Published Charges	10/01/02 - 06/30/03			285			35,976	
	07/01/02 - 09/30/02							
Healthy Families Negotiated Rates	SALAN AND AND AND AND AND AND AND AND AND A							
3778	HUNTING - DOCUMENT			-	-	The same of the same of	-	-

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
FINCE Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL. MH 1986A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Legal Entity, Aspen Health Services		4	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function
C		ACC DUST	3000	17 30%	3 1096	23.75%		14 16%
Total Units		3.51263.335553.3	18,563	138,875	18,831	144,310		48,712
3 Gross Cost		984,639	22 882	171,185	30,517			138 406
			123	123	1.82		2.86	2.86
			1.77	1.77	2.28		4.2	4.23
6 (Published Charge per Unit			1.43	3 5	1.86	1.88	3.25	332
INEGOLIARIO FAIRE / CORT DEL CITIE								
8 Medi-Cal Units	10/01/02 - 06/30/03		14,297	18,663	5,567	31,647	3,478	33,480
- Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02 10/01/02 - 06/30/03							
Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02 10/01/02 - 04/30/03							
Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11 Healthy Families (SED) Units	07/01/02 - 09/30/02 10/01/02 - 08/30/03							
Non-Medi-Cal Units			133	37,198	11,021	101,229	204	1,638
	07/01/02 - 09/30/02	206.062	980 9	23,005	2,636	18,529		38,868
Medi-Cal Costs	10/01/02 - 06/30/03	525,131	17,823	102,328	\$,022	51,286	958'6	95,851
Madi Cal Child Honey Limite	07/01/02 - 08/30/02	296,773	7,315	33,034	5.114	28,070	8,891	97,445
שפטרטים אייני טאס בווווגי	10/01/02 - 06/30/03		25,306	100000	12,1963	24 404	A 979	AS 086
Medi-Cal Published Charges	07/01/02 - 09/30/02		0.810	118 710	10.488	59,496	11,550	111,197
	CTATES NOTATION		5910	26.665	217	21,496	6,979	45,089
16A Medi-Cal Negotiated Rates	10/01/02 - 06/30/03	609,203	20,445	118,710	10,486	59,496	11,550	111,197
	CONTRACTO CONTRACTO		0105-1045-1045-1045					
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
Medicare/Medt-Cal Crossover SMA Upper Limits	07/01/02 - 08/30/02 400/30/03 - 08/30/03							
	CHINETON CHINES							
19 Medicare/Medi-Cal Crossover Published Charges 18A	10/01/02 - 06/30/03							
20 Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
-	67/01/02 - 09/30/02	100000000000000000000000000000000000000	00000000000	000000000000				
21A Enhanced SD/MC Costs	10/01/02 - 06/30/03							
22 Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/02							
23 Enhanced SD/MC Published Charges	07/01/02 - 08/30/02 40/01/02 - 08/30/02							
24 - 24 -	07/01/02 - 09/30/02				3.			
24A Enhanced SD/MC Negotiated Katas	10/01/02 - 06/30/03	100000000000000000000000000000000000000		September 5	Transport Contract	STATE STATE OF THE	20000000000000	STATE STATE OF
25 Enhanced SD/MC (Relugees) Costs	07/01/02 - 06/30/03			of of other ways and				
26 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27 Enhanced SD/MC (Refugees) Programmed Charges 28 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
odgogoosiikkooddogoo	07/01/02 - 08/30/02							
29A Healthy Families Costs	10/01/02 - 06/30/03							
30 Healthy Families SMA Upper Limits	10/01/02 - 09/30/02							
31 Healthy Families Published Charges	10/01/02 - 08/30/02							
32 Monthly Comflee Monthlyted Dates	07/01/02 - 09/30/02							
Account Latinues regulation regulation	LANDS ABOUT AND						2011	

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (9503)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

	County Code: 19				The second second	-			
			r			X	7	×	Z
18	Legal Entity Number: 00519		Service	Service	Service	Service	Service	Service	Service
1	Mode: 15 - Outpatient (Program 1)		Function	Function	runcaon	C)	Tuesten	T UI LABOR	- Allegon
f			-	1007	44 750	NAME OF THE PERSON OF THE PERS			
Ť	Auccaton retremage		0.00%	80000	2017	260			
f	Corner Chair		3 775	24 117	341.854	907			
1		STORES OF STORES							
- 1	Cost per Unit		2 400	2.40	7.0%	70.1	-		
- 1	SMA per unit		2 70	07.6	1 88	4 8.8			
0 1	Neovilated Date / Oct per Inc		27.0	2.70	1.88	1 66			
- 13	STATE	1 22 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2						PERSONAL PROPERTY.	STATE OF THE PARTY.
آه		07/01/02 - 08/30/02	327	,062	67,616				
8		10/01/02 - 06/30/03	777	8,318	135,300				İ
	Medicare/Medi-Cal Crossover Units	07/01/02 - 06/30/02							
		10/01/02 - 06/30/03							
	Enhanced SD/MC (Children) Units	20/02/02 - UNICOURT							
		10/01/02 - 00/00/03							
m	Enhanced Sulvino (Retugees) Units	07/07/04 - 00/30/03							
Ī	Healthy Families (SED) Units	40,014,002 - DB/20,003							
	Non-Medi-Cal Units	-		648	10,032	289			
T	The state of the s		2000	2000	400 678		The second	100000000000000000000000000000000000000	
	Medi-Cal Costs	10/01/02 - 08/30/02	0000	4,004	1				
		במיניים - בערטטר	2,300	60,000	1				
2	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02		3,041	SON DES	1000			
₫.		100000-000000	042	20,000	1				
2	Medi-Cal Published Charges	UNUTION CAPACITY	-	20 207	1				
		TOWNSON - ZOLLOW		102,02	1				
	Medi-Cal Negotiated Rates	20/04/02 - 04/30/04		29 207					
4	decorates	TOYOTO - ZOYOTO	3,000	octorion des		0000000000000	000000000	000000000000	
	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02			Ì		-		
17A		10/01/02 - 06/30/03							
	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
8		Supran - Solour							
6	Medicare/Medical Crossover Published Charges	10001702 - D6/30/03							
5		07/01/02 - 09/30/02							
20A	Medicare/Medi-Cal Crossover Negotated Kates	10/01/02 - 06/30/03		200000000000000000000000000000000000000	dococcocco	2000000000	3000000000	2000000000	200000000
1		107/01/02 - 09/30/02			300000000000000000000000000000000000000				
4	Enhanced SD/MC Costs	10/01/02 - 06/30/03							
10		07/01/02 - 09/30/02							
22	Enhanced Su/Mc Swin Upper Limits	10/01/02 - 06/30/03							
62	Enhanced SDMAC Published Charges	07/01/02 - 09/30/02							
23A	Cinalization Company	10/01/02 - 06/30/03							
4	Enhanced SD/MC Neoottated Rates	97/01/02 - 09/30/02							
\$	8	10/01/02 - 06/30/03	ALCOHOLD STREET	CONTRACTOR OF STREET	STATE OF THE PARTY.	and the second second	***************************************		
193	Enhanced SD/MC (Refugees) Costs	-						-	
60	Enhanced SDAMC (Refugees) SMA Upper Limits								
1	Enhanced SD/MC (Refugees) Published Charges	_							
8	Enhanced SD/MC (Rehigners) Negottated Rates	07/01/02 - 06/30/03			0.0000000000000000000000000000000000000	100000000000000000000000000000000000000		Section Courses	2000000000
18	Hadanarananan makanananananananan badan k	107/01/02 - 09/30/02							
28A	Healthy Families Costs	10/01/02 - 06/30/03							
30	Locality Comittee CMA Hover in the	07/01/02 - 09/30/02							
30A	neglally refilled own opportunits	10/01/02 - 06/30/03		-					
=	Healthy Families Published Charges	07/01/02 - 08/30/02 10/01/02 - 08/30/03							
314		07/01/02 - 09/30/02							
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03							
ĺ			-			THE PARTY OF THE P	THE PROPERTY OF STREET	The contract of the last of th	

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1
PISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (19503)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

The same of the sa								•
Legal Entity, ASSOICATE LEAGUE FOR MEXICAN AMERICA	CICAN-AMERICA	<	Savica	Service	Service	Service	Service	Service
Legal Entry Number, 00173 Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	Function
			8	8	10	1000	30.500	72
Allocation Percentage		100.00%	0.0734	100 000	ADA ADA	1	2.063	2.098
Total Units		2 AR3 899	2.033	491,040	998	103,576	3,319	3,376
GIGES COSI	and the second s			4 20	22		181	181
Cost per Unit			175	14.6	177		2.26	2.28
SMA per Unit			1.45	1.45	1.45		1.90	1.90
Norwelland Charles Della / Cast car I Int			1.45	1.45	121	1.90	1.61	1.90
Negouscociacoca New Cook per City	The second second		0,77	65 430		18 503		906
8 Medi-Cal Units	10/01/02 - 06/30/03		913	204,375		33,371		99
- Medicare/Medi-Cal Crossover Units	07/01/02 - 06/30/02							
	100 102 - 08/36/02 07/01/02 - 08/36/02							
10A Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03							
Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
11 Healthy Families (SED) Units	10/01/02 - 06/30/03 10/01/02 - 06/30/03				100	107 07	2 063	837
12 Non-Medi-Cal Units			303	135,564	000	200	20000	
++-	07/01/02 - 09/30/02	349,129		73,221		29,772		1,45
Medi-Cal Costs	10/01/02 - 06/30/03	1,728,530	133	250,982		52 CS2		2.06
Atacl Cal Chi I locar Limite	07/01/02 - 08/30/02	498,807		705,543		76.086		1,26
14A Medical ones oppor crims	10/01/02 06/30/03	2,452,000		RE 462		35,158		1,72
15 Medi-Cal Published Charges	40/04/02 - UBITATION	2 ma 754	1324	296,345		63,405		100
	100 102 - Outst002	412.265		88,462		35,156		1,74
16 Medi-Cal Negotiated Rates	10/01/02 - 06/30/03		-	296,345		63,405		10
oddooccodiinoocodaxiyatiindooccodiinoocoocodoocoo	CONTRACTOR CONTRACTOR							
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
18 Madicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 08/30/02							
18A	TUNDERO - SULTONIA				20			
19 Medicare/Medi-Cal Crossover Published Charges								
Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
	TUNTAL - SUNTAIN	opposition and a	200000000000000000000000000000000000000	STORES STORES	Participation of the Control of the		distribution of the	
February SD/MC Costs	07/0 1/02 - UB/30/02							
A Limitation Common A	10/0 / 02 - 06/30/03							
Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
- Enhanced SD/MC Negotiated Rates	07/04/02 - 09/30/02							
SOCIOLOGICA	100 Inc.	000000000000000000000000000000000000000	ic occopociones	00000000000	000000000000000000000000000000000000000	Necessaries	***************************************	
Enhanced SD/MC (Refugeest) SMA Upper Limits	07/01/02 - 06/30/03							
Enhanced SD/MC (Respects) Published Charges	07/01/02 - 06/30/03						1000	Personal Contract
Emiliaries Sulma (Nai			200000000000000000000000000000000000000	100000000000000000000000000000000000000				
Healthy Families Costs	10/01/02 - 06/30/03							
1 Health Families SMA Honer Limits	07/01/02 - 09/30/02							
VO.	07/01/02 - 00/30/02							
Healthy Families Published Charges	10/01/02 - 06/30/03						-	
Healthy Families Negotiated Rates	10/101/02 - 06/30/03 10/01/02 - 06/30/03						CONTRACTOR OF	200000000000000000000000000000000000000
					THE STATE OF THE PARTY OF THE P		And the Performance Associated Section 1	1

CALIFORMIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 3
FISCAL Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1988A (95/03)

OSE Francis City 73					1		-	
The second secon		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outparient (Program 1)		Function	Function	Function	Function	2	Function	-Mcoon
		41	42	42	20	are o	200 Retu	0.000
Allocation Percentage		1,0%	100	CONT.	2000		267.087	255
Total Units	-	21406	4 972 684	2000	28 187	-	592 093	2,640
Gross Cost	200000000000000000000000000000000000000							
Cost per Unit		1.6.1	1.81	1.61	1.61	161	0	7.30
SMA per Unit		2.28	2.28	228	2.28	2.20	2.28	473
Published Charge per Unit		1.90	1.90	1.80	1.90	1.80	1.90	2.0
Negotluted Rate / Cost per Unit		08.1	1.90	181	08	1 80	3.	6.01
> 1,501,000,000,000,000,000,000,000,000,00	107/01/02 - 09/30/02	6 243	120,015		8.438	282		220
MedI-Cal Units	10/01/02 - 06/30/03	12,159	410,406	103	32,111	368	365,540	878
Modicano Modi Cal Crossocios I Infle	07/01/02 - 09/30/02							
Medical Eliment Cal Clossover Cims	10/01/02 - 08/30/03							
Enhanced SDAAC (Children) Links	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
Healthy Families (SED) Units	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03	7 000	200 630	1 500	19 481		2,442	ō.
Non-Medi-Cal Units	200000000000000000000000000000000000000	200		000000000	00000			100000
	07/01/02 - 09/30/02	6,627	103,107		15,186		007 000	4 36
Medi-Cal Costs	10/01/02 - 06/30/03		880,354		21,067	200	288,183	1,710
	07/01/02 - 09/30/02		273,834		21,519		100	28
Medit Cal SMA Upper Limits	10/01/02 - 06/30/03	27,745	835,726		73,213		833,431	2,440
	07/01/02 - 09/30/02		228,029		17,932	536	-	2112
Medi-Cal Published Charges	10/01/02 - 06/30/03		1779,771		61011		076'940	4,040
The state of the s	07/01/02 - 09/30/02	N	228,029		17.832		201 8 700	2,000
Medical Negodated rates	10/01/02 - 06/30/03	23,121	177,877	of the second second	61.011	10/	0.000	
relative reservoir	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Sinks Upper Litting	10/01/02 - 06/30/03	in in						
Charles Mand Charles Dichlehod Charles	07/01/02 - 09/30/02							
· I	10/01/02 - 06/30/03							
20 Medicare/Medi-Cai Crossover Negotiated Rates	07/01/02 - CBrighton							
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- Enhanced SD/MC Costs	107/01/02 - 09/30/02							
	10/01/06 - Od/30/03							
Enhanced SD/MC SIMA Upper Limits	107/01/02 - OB/30/03							
	CONTRACTOR - COLONICO							
Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							2
	07,01/02 - 09/30/02							
Enhanced SD/MC Negotiated Mates	10/01/02 - 06/30/03				000000000000000000000000000000000000000	SOCIODO COCO	0000000000	000000000
Estate avend COAM (Reduction) Crefts	07/01/02 - 06/30/03							
Entranged COMA (Bahanasi SMA Incer Linits	-		()					
Charles Scraw (Raingless) See Special	07/01/02 - 06/30/03				200			
Enhanced SOME (Retubees) Negotiated Rates			1		-	-	STATE OF THE PARTY	A CONTRACTOR OF THE PARTY OF TH
1.1	CONTRACTOR CONTRACTOR	TOTAL STREET	100000000000000000000000000000000000000					
29 Healthy Families Costs	TODAMO - ORGANIZA							
4	107/01/02 - 09/30/02							
Healthy Families SMA Upper Limits	10/01/02 - 00/30/03							
	07/01/02 - 09/30/02							
31A Healthy Families Published Charges	10/01/02 - 06/30/03						-	
32 Leathy Camilles Nonetisted Rates	07/01/02 - 09/30/02		1					
The state of the s								

DETAIL COST REPORT

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FISCEI Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Service Function Function Service Function Service Function Service Function 309 1,208 1,633 1,580 1,427 1,427 1,427 2.52 2.98 2.98 2.98 2.98 2.29 479 3.51 3.51 3.51 3.000 Service Function 62 62 5.84 % 56.661 49,607 0701/02 - 05-30/02 1001/02 - 05-30/02 1001/02 - 05-30/03 1001/02 - 05-30/03 1001/02 - 05-30/03 1001/02 - 05-30/03 07/01/02 - 05-30/03 1001/02 - 05-30/03 97/01/02 - 04/30/2 10/01/02 - 04/30/2 10/01/02 - 04/30/2 10/01/02 - 04/30/2 10/01/02 - 04/30/2 10/01/02 - 04/30/2 10/01/02 - 04/30/2 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 Legal Entity, ASSOICATE LEAGUE FOR MEXICAN-AMERICA, Legal Entity Number: 00173 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Enhanced SD/MC Published Charges

24
Enhanced SD/MC Refugees) Costs

25
Enhanced SD/MC (Refugees) Costs

26
Enhanced SD/MC (Refugees) Dosts

27
Enhanced SD/MC (Refugees) Publish

28
Enhanced SD/MC (Refugees) Publish

29
Healthy Families Costs

30
Healthy Families Published Charges

31
Healthy Families Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rafe / Cost per Unit County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper LImits Medi-Cal Negottated Rates Enhanced SD/MC Costs 32A Healthy Families Nec County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Gross Cost

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

4,628 Service Function ž 388 349 297 Function ¥ 6.350 5,654 6.127 Functions ¥ 5,164 15 26% 81 655 210 844 64,690 140,890 57,121 124,490 50,856 110,842 150,124 28,063 Function 뚲 3,753 39,382 94,019 34,731 82,916 83,588 33,554 19,622 46,845 1,870 2.01 Function 뚲 B 4,573 3,362 2,864 201 273 1.71 1.675 Service Function £ g 1,381,623 318,904 872,141 298,116 911,034 307,816 361,283 100 00 K Mode Total | 07/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 - 09/30/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 | 10/01/02 07/01/02 - 09/30/02 10/01/02 - 09/30/03 07/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/02 10/01/02 - 06/30/03 1001/02 - 09/20/03 1001/02 - 09/20/03 1001/02 - 09/20/03 1001/02 - 09/20/03 1001/02 - 09/20/03 107/01/02 - 09/20/03 107/01/02 - 09/20/03 10/01/02 - 08/30/03 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Legal Entity: CEDARS-SINAI MEDICAL CENTER agai Entity Number: 00178 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Healthy Families Negotiated Rates Enhanced SD/MC (Refugees) Unit Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Published Charge per Unit Enhanced SD/MC Costs 32 Healthy Families Nego 32A Non-Medi Cal Costs Allocation Percentage County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Total Units Gross Cost Cost per Unit

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

WH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Function 6.20% 23.875 114.810 79 699 28 976 70 493 17 331 42 182 28 017 68 160 4.25 6,850 1,728 705 3,364 2,982 2,883 4.80 Function ž 32222 387 342 305 150 Function Service 804 15 850 14 031 14 031 12 493 38 886 13 539 42 251 2.28 2.03 2.20 2.20 6,154 234 Function 56.75% 2.58 2.03 2.03 2.20 78.278 158,804 202,124 560,811 178,474 485,191 784,022 217,189 8,166 Function 19.285 68 68 17.011 15,146 19,343 1,40% 7.461 Service Function | 1994 | Medicare-Medi-Cai Crossover Published Charges | 100 into 2 - 09/3002 | 1994 | Medicare-Medi-Cai Crossover Published Charges | 100 into 2 - 09/3002 | 100 into 2 - 09/3002 | 100 into 3 - 09/3002 | 10 97/01/02 - 06:30/03 10/01/02 - 06:30/03 10/01/02 - 06:30/03 10/01/02 - 06:30/03 10/01/02 - 06:30/03 10/01/02 - 06:30/03 07/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 09/30/03 10/01/02 - 09/30/03 07/01/02 - 09/30/03 10/01/02 - 09/30/03 Legal Entity, Number: 00178
Legal Entity, Number: 00178
Mode: 15 - Outpetrent (Program 1) Medicare/Medi-Cal Crossover SMA Upper Limits 23A Enhanced SD/MC Published Charges Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Allocation Percentage
Total Units
Gross Cost
Cost per Unit
SiMA per Unit
Published Charge per Unit
Negotiated Rate / Cost per Unit Enhanced SD/MC (Children) Units County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Non-Medi Cal Costs County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 4 Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

12,959 3,861 105,50 4,537 4,210 3,700 4,102 19,973 3,814 3,508 4,000 2.12 17,062 1,789 30,385 ¥ 9,029 9,816 9,524 10,556 5,358 4,630 2,604 37,961 100,544 42,077 120,313 38,125 31,1570 102,900 2 2 28 18.455 52,789 1,110 67 8 8 1,186 1,052 1.68 670 3,815 1,128 15,236 7,174 16,284 6,809 15,456 6,853 54,696 99,444 90,540 65,913 86,221 61,597 58,051 4,72% 138,861 229,972 4,053 9,200 35,062 80,576 39,234 187 11,126 13,948 10,560 13,236 9,869 455 480 513 76,778 13,050 100,719 1.68 7,880 290 1.57 10,410 뜻 2,333,644 2,333,644 2,333,644 2,333,644 2,333,644 2,333,644 227,549 68,723 282,564 60,776 234,281 58,744 215,716 4,871,362 625,693 690,132 100.00% Mode Total 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 04/30/02 100/1/02 - 04/30/02 07/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/02 10/10/02 - 06/30/03 10/10/02 - 06/30/03 10/10/02 - 06/30/03 10/10/02 - 06/30/03 10/10/02 - 06/30/03 10/10/02 - 06/30/03 Erranced SDANC (Relugees) Costs
Enhanced SDANC (Relugees) SMA Upper Limits
Enhanced SDANC (Relugees) Published Charges (Rehignes) Published Charges Definings) Negolisted Rates Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity, Child & Family Certer Legal Entity Number: 00210 Moder: 15 - Outputert (Program 1) 28 Enfanced SDANC (Pefugees) Megatian Languages (28) Healthy Families Costs (28) Healthy Families SMA Upper Limits (28) Healthy Families Published Charges (22) Healthy Families Negodated Rates (22) Non-Medi-Cal Costs Enhanced SD/MC Published Charges 22 Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotlated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units 10B (Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County. Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medical SMA Upper Limits SMA per Unit Published Charge per Unit Medi-Cal Negotiated Rates Enhanced SD/MC Costs Alocation Percentage County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Gross Cost 15 A

DEPARTMENT OF MENTAL HEALTH
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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

145,422 139,709 501,004 2 7,844 7,215 7,611 737,432 54,983 181,185 50,956 200,841 56,678 3,700 26,735 186,747 Function 뚲 78 727 8 247 뚲 11,165 3,258 3,042 3,368 8,628 8,628 6,279 21,047 2.28 1,564 5,428 Function 뚲 7 446 3,620 7,446 2.06 2.28 2.12 2.12 3,620 Function £ 0 228 46 42 36 2 Function ¥ 502 2200 2.28 428 466 238 Service Function £ 97/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 04-30/02 10/01/02 - 04-30/03 07/01/02 - 04-30/03 10/01/02 - 04-30/03 10/01/02 - 04-30/03 07/01/02 - 04-30/03 07/01/02 - 04-30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 Medicare/Medi-Cai Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rafes Logal Enthy. Child & Famfly Center-agai Entry Number. 002.10 Mode: 15 - Outpalnert (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cai Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates **Enhanced SD/MC Costs** Non-Madi-Cal Costs County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Total Units Gross Cost Cost per Unit SMA per Unit Medi-Cal Units

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1985A (05/03)

CALIFORMA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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2.597 Service Function 꽃 296,842 15 92% 377,007 679,305 629,305 86,137 578,842 182,580 195 1.96 8 775,494 164 702 810,588 ¥ 2.08 2.28 2.12 2.12 1,745 8,502 47,336 3,589 617 884 585 87,367 300 88 17,488 ¥ 53 0.15% 3,669 7,547 7.547 3,669 Function ¥ 52 2 23% 52,818 108,645 278 278 278 1 2 1 2 1 2 6,700 80,910 6,288 75,232 5,784 69,200 1,615 1,780 1,780 1,6278 1,664 1,531 1,531 14,152 6,101 6,762 꽃 1,010 1,910 4,355 4,049 3,725 3,929 ¥ 1,96% 46,480 95,606 2.26 2.26 1.85 2,714 45,200 2,633 2,918 1,280 2,496 92,975 Service Function 9 67/01/02 - 06/30/02 10/01/02 - 06/30/02 10/10/02 - 06/30/02 10/10/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07001/02 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 04/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 67/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Enhanced SDMC (Relugees) Costs 07/01/02 - 06/30/03 Enhanced SDMC (Relugees) SMA Upper Units 07/01/02 - 06/30/03 Enhanced SDMC (Relugees) Published Charges 07/01/02 - 06/30/03 Enhanced SDMC (Relugees) Negotiated Rates 07/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 07/01/02 - 09/30/03 10/01/02 - 08/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Enthy, Child & Family Center Legal Enthy Number: 00210 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Units Healthy Families SMA Upper Limits Enhanced SD/MC (Refugees) Units Healthy Families Negotlated Rates Enhanced SD/MC (Children) Units County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage Cost per Unit SMA per Unit Published Charge p Non-Medi-Cal Units Negottated Rate Medi-Cal Costs Medi-Cal Units

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1996A (1970.)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

97 0 102 - 08:3002 10/01/02 - 08:3002 10/01/02 - 08:3002 10/01/02 - 08:3003 10/01/02 - 08:3003 10/01/02 - 08:3003 07/01/02 - 08:3003 07/01/02 - 08:3003 10/01/02 - 08:3003	V Service Electron Electr	W Sarvica 62 2 31% 45 533 11% 45	800 1189 1890 1890 1890 1890 1890 1890 1	Service 71 0.07% 1.155 3.533 3.06 3.41 3.14 2.00 80 7.00 7.00 80 2.245 2.25 2.2	2 Service Function 77 184% 20,173 80,096 3,09 2,90 1,590 11,450	Service Function	Service Function
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702 - 06/30/02 702 - 06/30/02 702 - 06/30/03 702 - 06/30/03 702 - 06/30/03	4,528 11,992 3,895 10,319 3,545 9,497	32,634 86,313 28,063 74,274 25,845 68,357	164	273	35,027		
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702 - 06/30/03		-		STATE OF STREET	THE PERSON OF TH	00000000000	00000000
A02 - 09/30/02		3,198					
10/01/02 - 06/30/03	3,551	7,085		1,026			
702 - 08/30/02		3,828		1			
702 - 06/30/03	4,251	8,481		1,142			
702 - 09/30/02	3.655	7.298		1,082			
705 - DECROROZ		3.032					
702 - 06/30/03	3,367	6,717		972			
	52.450	51 604	212	2,284			
	10/10/102 - 04/30/02 10/10/102 - 04/30/03 10/10/102 - 04/30/02 10/10/102 - 04/30/02 10/10/102 - 04/30/03 10/10/102 - 04/30/03 10/10/102 - 04/30/03 07/10/102 - 04/30/03 07/10/102 - 04/30/03 07/10/102 - 04/30/03 07/10/102 - 04/30/03 10/10/102 - 04/30/03		3,551	3,551	3,561 7,085 11 1 3,294 1 3,294 1 3,294 1 3,002 2 3,002 2 3,002 2 3,002 2 3,003	3,561 51,908 1,025 3,562 4,254 55,459 51,908 212 2,284	3,561 3,626 1,026 4,261 3,826 1,026 3,656 3,566 1,142 3,565 7,296 1,062 3,565 3,656 5,77 8,77 8,77 8,77 8,77

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 7
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

1,064 G Sarvice Function 뜻 35,495 1.58 1.77 1.57 1.57 22,408 뚲 2,620 15,674 15,842 17,514 18,819 15,535 16,692 15,535 227 181 227 181 158 1.77 1.57 1.67 1.67 8,885 1,654 18,692 10,632 \mathfrak{E} 7,032 6,966 6,966 8,966 0.304 81,572 272,959 81,148 305,003 80,849 403 940 1.51 1.57 1.57 51,486 4,439 6,583 20,190 89,8,08 ¥ 2,209 372 2,467 418 2,189 2,189 2,189 2,796 23.54 138 쯗 24,200 1.57 18,190 77,350 20,321 86,413 18,025 76,648 18,025 478 1,135 15,274 11,481 ž 2.537, 404 8.545,648 2.898,879 9,775,440 2,504,973 8,432,389 2,504,973 8,432,389 163,214 550,208 183,214 550,298 584,129 14,390,483 185,727 100.00% Mode Total 07/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 Enhanced SD/MC (Refugees) Costs
Enhanced SD/MC (Refugees) SMA Upper Limiks (17701/02 - 06/30/03 Enhanced SD/MC (Refugees) Published Charges (17701/02 - 06/30/03 Enhanced SD/MC (Refugees) Negotiated Rates (17/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Legal Entity. Child & Family Gustarce Center Legal Entity Number: 00207 Mode: 15 - Ostpatient (Program 1) Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates 23 23A Enhanced SD/MC Published Charges 24 Enhanced SD/MC Negotiated Rates 24A Enhanced SD/MC SMA Upper Limits Healthy Families Published Charges Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Costs Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Cost per Unit SMA per Unit SMA per Unit Published Charge per Unit Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates 27 Entenced SD/MC (Refu)
28 Entenced SD/MC (Refu)
28 Healthy Families Costs
30 Healthy Families SMA Up
31 Healthy Families Publishe 21A Enhanced SD/MC Costs Non-Medi-Cal Costs Allocation Percentage County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Total Units Gross Cost

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 7
FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

County Code: 18	A 100 CO.	RN F	œ Z	3	MM	¥	3	NA.
Legal Entity, Child & Family Guidance Center		×		ſ	¥	7	M	Z
Moder 15 - Orthodert (Program 1)		Service	Service	Service	Service	Service	Service	Service
A market Name of the last		80	10	0	101		c.	1
Allocation Percentage		177%	3.67%	0.69%	0.00%	1.52%	0.03%	3.728
Total Units		158,290	270,938	50,622	117	112,114	2.162	27
Gross Cost		254,071	528,125	88,875	228	218,436	4,212	
Cost per Unit		2.61	70	30 1	70.	. 000	10.	
SMA per Unit		1771	2.28	2.28	2.28	2.28	2.28	-
Published Charge per Unit		1.57	183	1.93	1 93	1 83	1 93	1 93
Negotiated Rate / Cost per Unit		1.57	1.80	1.93	1.93	1.93	1.83	1,83
Mark Carl Carle	07/01/02 - 09/30/02	36.238	51.277	19 504	0.0000000000000000000000000000000000000	16.435	1 586	52 BOA
8A Medi-Cal Units	10/01/02 - 06/30/03	110,880	173,687	25,906		41,861	340	181.919
- Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
20 6	10/01/02 - 06/30/03							
Enhanced SD/MC (Children) Units	40,0402 - 08/30/02							
10B Enhanced SD/MC (Refucees) Units	DANCE - CONTROL							
	07/01/02 - 09/30/02	834	4.819			150		7 589
14	10/01/02 - 06/30/03	3,240	11,621			3.181		18,203
12 Non-Medi-Cal Units		7,096	28 754	5,210	44	60,136	256	13,174
13 Medi Cal Costs	07/01/02 - 09/30/02	56,166	99,952	38,018		32,021	3,051	103,796
	10/01/02 - D6/30/03	177,974	338,520	50,501		61,550	662	358,953
Medi-Cal SMA Upper Umits	07/01/02 - 09/30/02	64,141	118,912	44,469		37,472	3,570	119,907
X+ u	TOVING - URANICO	202,000	380,561	070,070		24 700	0 0000	414,775
Medi-Cal Published Charges	10/01/02 - 06/30/03	174 062	735 177	50.002		80.792	988	367.104
	107/01/02 - 09/30/02	58,894	98.962	37,843		31,720	3,022	101,526
16A medica negonared Kales	10/01/02 - 06/30/03	174,062	335,177	200'09		80,782	856	351,104
I for the state of the first form of the form of the form of the first form of the f	07/01/02 - 09/30/02							
-	10/01/02 - 06/30/03							
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 08/30/02							
	-				1	1		
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
medicaramedi-car Crossover Negodaled Kales	10/01/02 - 06/30/03							
Enhanced CDAAC Cooke	07/01/02 - 08/30/02							
21A Ellivation Control Costs	10/01/02 - 08/30/03							and the second
Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
	07/01/02 - 09/30/02							
23A Emarced Survic Published Charges	10/01/02 - 06/30/03			i i		E .		
Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
September 1	10/01/02 - 06/30/03			STATES STATES	COLUMN TO STATE OF THE STATE OF	account of the	100000000000000000000000000000000000000	**************
Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
Emanced SU/MC (Retugues) SWA Upper Limits	107/01/02 - 06/30/03							
Enhanced SD/MC (Rehopes) Negotiated Rates	07/01/02 - 06/30/03						CONTRACTOR CONTRACTOR	
	07/01/02 - 08/30/02	1,339	9.004	200500000000000	0000000000	976	0.000.000.000	14,835
29A Healthy Families Costs	10/01/02 - 06/30/03		22,852			6,198		31,971
30 Healthy Families SMA Upper Limits	07/01/02 - 08/30/02		10,531			1,142		17,257
	Manager - Declaration	0,630	20,480 a 016			790		TA GUR
31A Healthy Families Published Charges	10/01/02 - 06/30/03	5,087	22,429			6,130		31,272
32 Healthy Families Negotiated Rates	07/01/02 - 09/30/02	1,309	8,915			2967		14,608
	10/01/02 - 06/30/03	5.087	22,420		1	6,139	A CONTRACTOR OF THE PARTY OF TH	31.272
32 Man Allad Cal Costs		14 707	57 0GB	10.156	228	07 680	499	26 004

DEPARTMENT OF MENTAL HEALTH PAGE 3 OF 7 FISCAI YOR 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1969A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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Enhanced SUALC (Relupees) SAA Upper Limits

STANC (Relupees) Published Charges Medicare/Medi-Cal Crossover Published Charges Legal Entity, Child & Family Guidance Center Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover SMA Upper Umits Medicare/Medi-Cal Crossover Negottated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotlated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Enhanced SD/MC (Ref. Enhanced SD/MC (Ref. Healthy Families Costs Allocation Percentage
Total Units
Gross Cost
Cost per Unit Non-Medi-Cal Costs Non-Medi-Cai Units Medi-Cal Costs Medi-Cal Units

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1964A (05/03)

(2000)

DEPARTMENT OF MENTAL HEALTH
PAGE 4 OF 7
DETAIL COST REPORT
Fiscal Year 2003-2003

1,402,994 482,767 1,621,178 381,726 35,927 88,782 35,827 68,792 42,442 88,012 202 966 104,894 Function ž 78.885 78,695 153,344 Function £ 192,149 329,353 153,069 365,388 129,563 129,583 67,131 46,377 130,611 189,021 Function క 2,632,375 817,166 3,080,082 891,724 2,807,262 62,485 181,422 73,113 222,973 61,589 32,067 98,236 278,035 189,585 537,679 1.83 358,406 1,350,913 Function 2,315 8,728 2,711 7,386 7,366 3,827 1,189 2,099 Punction წ 186,783 217,523 643,813 184,132 545,067 5,004 22,730 285,736 9.744 44.262 11,409 51,824 9,856 43,069 185 12 2 S 95,406 545,087 43,889 282,418 184, 132 뜢 39 0.74% 54.310 107.162 15,884 70,749 18,354 81,752 15,537 69,202 1 97 1.83 515 8.830 436 7.475 436 7.475 8,050 8,305 35,856 15,537 4 Function Service 07/01/02 - 09:00/02 10/01/02 - 08:00/02 10/01/02 - 08:00/02 10/01/02 - 08:00/03 10/01/02 - 08:00/03 10/01/02 - 08:00/03 07/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/02 07/01/02 - 08/30/02 10/01/02 - 08/30/03 G7/C1/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/02 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 Enhanced SD/MC (Refugees) Costs | 07/01/02 - 06/30/03 | Enhanced SD/MC (Refugees) S/MA Upper Limits | 07/01/02 - 06/30/03 | Enhanced SD/MC (Refugees) Published Charges | 07/01/02 - 06/30/03 | Enhanced SD/MC (Refugees) Negotiased Rates | 07/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Medicare/Medical Crossover Published Charges egas Entity, Child & Family Guidance Center Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medit Cal Crossover Negoliated Rates Legal Entity Mumber 00201 Mode: 15 - Outpalant (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SO/MC Negotiated Rates Medicare/Medi-Cal Crossover Units Healthy Families SMA Upper Limits Healthy Families Published Charges Enhanced SD/MC (Refugees) Units Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit County: Los Angeles Healthy Families (SED) Units Cost per Unit SMA per Unit Published Charge per Unit Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage County Code: 18 Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Gross Cost

DEPARTMENT OF MENTAL HEALTH PAGE 5 OF 7 FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Ľ 3,772 171 4,407 145 3,731 3,731 75 1,633 15,068 15,068 8,321 9,722 9,722 37,843 8,230 8,230 8,230 8,230 1.83 1.83 4,284 뚲 6,136 6,136 7,248 33,441 8,136 6,136 7,307 62,804 386,713 72,340 467,236 81,236 81,236 81,236 387,080 3,179 14,667 11,625 31,728 1.97 1.93 518,468 K 187 86 167 1.83 5,197 1,736 6,268 7,339 1,720 6,213 1 93 28 8 41,928 49,095 205,868 41,559 174,265 41,559 174,265 ¥ 1,347 1,591 1,347 47 416 83, 103 1,96 1,93 1,93 5,766 2,766 42,487 42,487 13,151 49,335 41,761 11,132 41,761 R AC 07/01/02 - 08/30/02 10/01/02 - 08/30/02 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 97701/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - G5/30/02 10/01/02 - G5/30/02 10/01/02 - O5/30/02 10/01/02 - O5/30/02 10/01/02 - O5/30/02 07/01/02 - O5/30/02 07/01/02 - O5/30/02 10/01/02 - O5/30/03 07/01/02 - 08/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity. Châd & Famêr, Guldance Center Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1) Enhanced SDMC (Refugees) Costs
Enhanced SDMC (Refugees) SAM Uppe
Enhanced SDMC (Refugees) Published Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper LImits Healthy Families Published Charges Enhanced SD/MC Negottated Rates Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Healthy Families Negotlated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Gross Cost
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DEPARTMENT OF MENTAL HEALTH PAGE 6 OF 7 Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (45/03)

Service Serv	Legal Entity: Child & Family Guidance Center	, i	N	AK	¥ ¥	AM	3	N. A.	Z S
Appaired by Paris	Legal Entity Number: 00207		Service	Service	Service	Service	Servera	Carolina	Canin
1979 1970	Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Finction	E-model
Control Cont	6		09	10	61	62		82	Furnament A
Comparison Contact Compari	Total links		1 80"	4.27%	0.01%	9.32%		0,24%	0.02
Column	Griss Cost		6447	155,575	430	339,097		8,772	858
Color Definition Color Defin		A CONTRACTOR OF THE PARTY OF TH	253,409	615,138	1,700	1,340,557		34,678	3,391
New York Control	Cost per Unit		401	3.86	3.86	3.05	1	20	2.07
Application of Control of Contr	SWA Der Unit		4.23	4.23	4.23	4.23	7	2	2 4
Medicare Nate Fortige Fortige Control (1997) 1997 19	Published Charge per Unit		3.80	3.62	3.92	3 02	3.92	3 03	200
Medicare Wiled-Cal Crossover Units 1077102 - 0803002 11 979 20 44 19	inegouared Kare / Cost per Unit		3.90	3.92	3.92	3.92	3.92	3.82	3 82
Medicare/Medi-Cai Crossover Units		07/01/02 - 09/30/02	11,976	20.415	3200	67.481	2 880		900
Medicare/Medical Crossorer Units Original Designation Original		10/01/02 - 06/30/03	43,683	56,257	104	194 304	8 227		245
Enhanced SDMC (Palebres) Units Ordinary - Palebra Ordinary - Paleb	\neg	07/01/02 - 08/30/02							
Enhanced SIAMC (Palkgaes) Units	_	10/01/02 - 06/30/03							
Financial SDMC (Fabligaes) Units	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						100	
Non-MidCard Units	DB Enhanced SD/MC (Refugees) Units	10/01/02 - 06/30/03							
Non-Medical Units Contract - Decompose	Suit Confirm	07/01/02 - 00/30/03	i						
Non-Midd, Call Units 1,000	1A Heathy Families (SED) Units	40m+ing - Ostaning	0//0	808	1	9099			
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Model-cal Costs	11	The second second second	0 100	1000	A CONTRACTOR	26,321	1,525	8,772	200
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Medical SMA Upper Limits Unitrize - version 50.000 1,354 25.44 10.200 Medical SMA Upper Limits 1001/02 - 0e-3000 46.406 20.007 1,354 78.13.20 11.325 Medical Published Charges 1001/02 - 0e-3000 46.406 20.007 1,254 284.526 11.325 Medicare Medical Rales 1001/02 - 0e-3000 171,271 20.057 364.50 11.325 Medicare Medical Cassover Costs 1001/02 - 0e-3000 171,271 20.057 364.50 11.325 Medicare Medical Cassover Costs 1001/02 - 0e-3000 171,271 20.057 364.40 11.325 Medicare Medica	-1-	1001/02 - 08:30/03	175,086	222,437	389	768,145	24,617		1,051
Medit-Cal Published Charges Ordinator - Lea-boxon 18.4 (17.8) 20.1 (25.4) 28.4 (10.8) 20.1 (25.4) 28.4 (10.8) 20.1 (25.4) 28.4 (10.8)		07/01/02 - 0#30/02	50,658	86,355	1354	285,445	12,220		1,650
Medi-Cal Published Charges		10/01/02 - US-30/03	184,778	237.967	427	821,906	26,340		1,121
Medicare Medicar	Medi-Cal Published Charges	40/04/00 - Caradian	48.546	80,027	1.254	284,528	11,325		1,529
Medicare/Medical Crossover Costs TOTALIZE - 08-30002 TYTASTY 200 2027 3-86 781 672 24.410 Medicare/Medical Crossover Costs 10761/02 - 08-30002 177,437 220 527 3-86 781 672 24.410 Medicare/Medical Crossover SMA Upper Limits 10701/02 - 08-30002 177,437 220 527 3-86 781 672 24.410 Medicare/Medical Crossover SMA Upper Limits 10701/02 - 08-30002 10701/02 - 08-30002 10701/02 - 08-30002 10701/02 - 08-30002 Enhanced SDIAC Costs 07/01/02 - 08-30002 107/01/02 - 08-30002 107/01/02 - 08-30002 107/01/02 - 08-30002 Enhanced SDIAC Costs 100/01/02 - 08-30002 107/01/02 - 08-30002 107/01/02 - 08-30002 107/01/02 - 08-30002 Enhanced SDIAC Refugees Inflex 107/01/02 - 08-30002 3 108 3 55.6 22.152 Enhanced SDIAC Refugees Inflex 07/01/02 - 08-30002 3 108 3 55.6 22.152 Enhanced SDIAC Refugees Inflex 07/01/02 - 08-30002 3 108 3 55.6 22.152 Healthy Families Published Charges 07/01/02 - 08-30002 3 108 3 55.6 2 1.857		OTION DE CONTROL	10.046	20,027	280	761,672	24.410		1,039
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DEPARTMENT OF MENTAL HEALTH PAGE 7 OF 7 FISCAI YEST 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

Facility Service Ser		Legal Entity, Child & Family Guidance Center		AO I	5 2	NA A	14	A) I	N.	AVA
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Cost Cut	Ō	oss Cost	1.0	57,806	1,305	119,543	3,913	258,586	13,517	4,372
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Principal Cargo par Unit	S	WA per Unit		3.41	3.41	341	341	3.41	341	34
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Medicare Medicar			10/01/02 - 06/30/03	23,870	000	83.680	1,041	176 222	7,417	
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DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

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DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1965A (6503)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Function 104,089 104,170 8.79% 117, 338 438, 505 27,853 329,536 117,818 373,006 117,818 373,006 3.74 1,306 4,877 Function 62 Service E 6,159 1,070 1,070 6,971 6.164 K 1,648 25 Function 눌 278 314 13 314 13 356 356 356 356 167 Function E 2.86% 70.652 142.718 2 2 28 18,197 36,654 41,489 119,324 41,489 119,324 36,394 104,670 645 Function 23 È 870,383 2,177,394 985,165 2,464,598 885,165 885,165 985,169 964,190 42 62 36% 1,544 796 3,111,698 2.28 63,940 432,090 1,080,963 Service Function E 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 07/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 06/30/03 Legal Entity. ChildNet Youth and Family Services Inc. Legal Entity Number: 00763 Mode: 15 - Outpatient (Program: 1) Healthy Families Published Charges Medicare/Medi-Cal Crossover Units Healthy Families SMA Upper Limits Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units teatthy Families Negottated Rates Gross Cost
Cost per Unit
SMA per Unit
Published Charge per Unit
Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Healthy Fernilles Costs Allocation Percentage Total Units Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Units

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (19503)

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 3
Fiscal Year 2002-2003

DETAIL COST REPORT

Legal Entry, Children's Bureau		Y	89	S	0	1	-	0
Legal Entity Number: 00668 Mode: 15 - Outneheart Director 11			Service	Service	Service	Sarvice	Service	Service
The second of th		Mode Total	Function	Function	Function	Function	Function	Function
Allocation Percentage		100 001	0.01%	1.85%	0.32%	11 497	0.07%	416
Total Chits			344	67,397	11,654	321,479	2.019	118.456
Sides Lost		6,018,116	898	111,203	19,229	691,453	4,345	250,483
Cost per Unit			1.65	1.65	1.65	2.15	2.45	2.45
SMA per Unit			1.77	1.77	17	2.38	2.78	2 28
Neodistad Bate / Oost per Hait			1.68	1.68	1,65	2.19	2.19	2.19
more than the control of the control			1.68	1.68	1.68	2.19	2.19	2.19
-Madi-Cal Units	07/01/02 - 09/10/02		2	11,724	5,584	35.122	120	60,642
	10/01/02 - 06/30/03		238	50,734	4,161	276,358	1,479	49,711
Medicara/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02				1	1	T	
	10/01/02 - 06/30/03							
Cults	07/01/02 - 06/30/03							
Healthy Femilies (SED) Units	4004M2 - 09/30/02				132			210
Non-Medi-Cal Units	TOURS - DOUGH		36	A RTG	1111	0 000	1000	2 900
	OTHERS ASSESSED					i i		2 030
13A Medi-Cal Costs	10/01/02 - 08/30/02 10/01/02 - 06/30/03	1,270,434	115	19.344	8,213	75.542	258	130,432
Medi-Cat SMA Henor I Imite	07/01/02 - 09/30/02	1,283,659	124	20751	9 884	RO 078	3,181	106.921
IZA men en ema opper circus	10/01/02 - 06/30/03	4.828.445	421	89.789	7,365	830.098	3 372	113.341
Medi-Cal Published Charges	07/01/02 - 09/30/02	1,232,467	118	19,696	8,381	78,917	283	132,808
	10/01/02 - 06/30/03	4,599,762	400	85,233	6,990	605,224	3,239	108,867
Medi-Cal Negotiated Rates	107/01/02 - 09/30/02 10/01/02 - 08/30/02	1 222 467	118	19,696	9,381	78.917	283	132,806
000000000000000000000000000000000000000	TOTAL CONTROL OF	Carlo Carlo	3	00,230	0.3300	000 ZZ	3.7.10	108.867
Medicare/Medi-Cal Crossover Costs	07/01/02 - 08/20/02			1		İ		
The state of the s	07/01/02 - 09/30/02			1		1	1	
Medicare/Medical Crossover SMA Upper Limits	10/01/02 - 06/30/03					T	İ	
Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Negotlated Rates	107/01/02 - 09/00/02 10/01/02 - 06/00/07				1	-	1	-
	TOTAL CONTROL	a constitution and	2002000000		STATE OF THE PARTY OF	The second second	200000000000000000000000000000000000000	00000000000
Enhanced SD/MC Costs	07/01/02 - 09/30/02					1		
	TUVUTUZ - US SOULS		Ī	1				
Enhanced SD/MC SMA Upper Limits	10/01/02 - 05/30/02		1	1				
Enhanced Code Date State of Change	07/01/02 - 09/30/02							
	10/03/02 - 06/30/03							
Enhanced SD/MC Negotlated Rates	07/04/02 - 09/30/02				7			
	10/01/02 - 06/30/03						\rightarrow	
Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							-
Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
Enhanced SUMC (Rengees) Published Charges	07/01/02 - 06/30/03							. [
CHRISTICAL SUMPL (Nettypees) INSCORTED AGINS	07/01/02 - 06/30/03	A DESCRIPTION OF THE PERSON OF	-	- Contraction	-	-	- Contraction	The state of the s
Healthy Families Costs	07/01/02 - 08/30/02.	4,794		The second second	218			452
	100000 - 06/30/03	4					1	
Healthy Families SMA Upper Limits	10/01/02 - 08/30/03	2016	T		10M	-		479
Healthy Families Published Charges	07/01/02 - 08/30/02	4,881			222			460
	10/01/02 - 06/30/03							
Healthy Families Negotlated Rates	10/01/02 - 06/30/03	4,081		1	777		1	460
The state of the s								

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

DEPARTMENT OF NENTAL HEALTH
PAGE 2 OF 3 Fiscal Year 2002-2003 DETAIL COST REPORT

ž 19,340 22,181 13,625 15,633 1,733 8 13,625 15,633 179 178 ¥ 3,430 1,240 2.19 29,320 16,228 31,081 17,203 29,854 16,524 29,854 1 173 1,200 1,200 16,980 ž 79,360 17.40% 2.28 2.19 2.19 2.57.974 190.797 36,697 854,863 410,375 435,017 564,963 417,845 564,963 2,907 2,621 2,821 2.15 뚲 58.28% 1,630,021 3,505,928 2.15 2.28 2.19 3 026 321 369,344 3 706 042 354,785 3.051,409 354,765 1,407,036 131,185 348,422 3,081,409 ¥ 2.15 2.28 2.19 4,052 3,730 8,169 884 8,023 1001/02 - 06/30/02 1001/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 09-20/02 100/102 - 09-20/03 100/102 - 09-20/03 100/102 - 09-20/03 100/102 - 09-20/03 107/01/02 - 06-20/03 107/01/02 - 06-20/03 107/01/02 - 06-20/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 07/01/02 - 09/30/02 07/01/02 - 06/30/03 07/01/02 - 09/20/02 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/20/03 07/01/02 - 09/20/02 10/01/02 - 06/20/03 07/01/02 - 06/20/03 07/01/02 - 06/20/03 10/01/02 - 06/20/03 Enhanced SD/MC (Relugues) Costs 07/01/02 - 06/30/03 Enhanced SD/MC (Relugues) SMA Upper Limits 07/01/02 - 06/30/03 Enhanced SD/MC (Relugues) Published Charges 07/01/02 - 06/30/03 Enhanced SD/MC (Relugues) Negodished Rates 07/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cai Crossover Negotiated Rates Legal Entity: Children's Sursau egal Entity Martier, 00908 Mode: 15 - Outpatent (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Healthy Families Published Charges Medicare/Medi-Cal Crossover Units Healthy Families SMA Upper Limits Enhanced SD/MC (Refugees) Units Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Modi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (6503)

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DETAL COST REPORT

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

Service Function Service Function 1,032 229 451 1,032 1,538 1,061 1,032 б 1,55% 2.98 12,687 78,228 18,337 113,064 12,918 79,852 12,918 Function -뚲 1070102 - 06-2003 100102 - 06-2003 100102 - 06-2003 100102 - 06-2003 100102 - 08-2003 100102 - 08-2003 100102 - 08-2003 19/01/02 - 06/30/03 07/01/02 - 06/30/02 19/01/02 - 06/30/03 Legal Enthy, Children's Bureau Legal Enthy Number, 00648 Mode: 15 - Ontober (Program 1) Healthy Families Published Charges Medicara/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Healthy Families Negotiated Rates SMA per Unit Published Charge per Unit Negotiated Rats / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Allocation Percentage
Total Units
Gross Cost
Cost per Unit Non-Medi-Cal Units Medi-Cal Units

28,157

1,651

23,580

74,667

787,62

2,145

780,558

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

County: Los Angeles

228 502 1,659 4,984 1,145 1,145 3,438 3,438 330 1.508 꽃 7.786 23.306 5.358 16.079 5.368 2.350 7.052 7,135 18,079 5,358 18,079 쑱 2.28 2.28 2.28 134,099 22.575 147,723 443,176 101,914 306,746 101,914 305,746 120 119 132 2 2 2 305,746 뚶 11,6:0 22 596 16 279 18 279 18 279 48 634 48 638 40,459 1,587 27.592 8,427 2,508 Function 代ズ 1,519 1,048 1,048 592 836 Finction ĸ 2,883,377 964,449 2,883,377 964,449 864,449 242,666 80,885 242,668 242,688 100.00 7,855,002 274 274 274 274 274 2,893,377 Mode Total 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 0770 172 - 09/30/02 10/01/02 - 06/30/03 97/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 Enhanced SDAMC (Relapees) SMA Upper Limits 07/01/02-06/2000 Enhanced SDAMC (Relapees) Published Charges (07/01/02-06/2000) Enhanced SDAMC (Relapees) Negotiated Rates 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Published Charges Legal Entity: Childrens Hospital Los Angeles Medicare/Medi-Cai Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity Number: 00179 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC (Refugees) Costs Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Units 31A Healthy Families Published Charges Enhanced SD/MC (Refugees) Units Healthy Families SMA Upper Limits Enhanced SD/MC (Children) Units Healthy Families Negotiated Rates Cost per Unit Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Published Charge per Unit Medi-Cal Negotiated Rates Enhanced SD/MC Costs 29 Healthy Families Costs Allocation Percentage County Code: 19 Non-Medi-Cal Units Negotiated Rate Medi-Cal Costs Medi-Cal Units Cost per Unit SMA per Unit

98.218

17,959

5,651

145,938

1.241,099

124,568

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

Service Function 139,108 31,991 31,991 204.084 204.081 204.081 84.081 84.081 284.081 11,991 22,384 137,244 Function K 5.801 16.802 5.801 16,802 50,430 2 2 2 2 2 1,324 ¥ 10,158 341 2,330 777 777 2,330 777 777 2,330 3.30 2.28 2.28 Function 4.87% 115,850 382,886 223 9 3,490 803 2,408 2,408 803 2,408 뚶 42 1,486 060 4,844,238 594 118 1,782,358 594,118 1,782,358 594,118 64,613 193,733 44,576 133,733 44,576 44,576 781,738 19,551 58,855 375,540 861,168 2,683,512 133,733 뚲 352% 2.28 2.28 2.28 11 489 37,999 113,908 26,195 78,585 78,585 78,585 79,195 79,195 330 Service F 07701/02 - 09/30/02 10/01/02 - 09/30/02 10/01/02 - 09/30/02 10/01/02 - 09/30/03 10/01/02 - 09/30/03 07/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/03 07705102 - 08/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/03 07/01/02 - 09/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 0770102 - 08-3003 1001302 - 08-3003 07701/02 - 08-3003 1001302 - 08-3003 1001302 - 08-3003 0770102 - 08-3002 10051102 - 08-3003 07/01/02 - 0A:30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 Enfanced SUNC (Refugees) Costs
Enfanced SUNC (Refugees) Published Charges (1701/02 - 06/30/03
Enfanced SUNIC (Refugees) Published Charges (1701/02 - 06/30/03
Enfanced SUNIC (Refugees) Published Charges 10/01/02 - 08/30/03 Medicare/Medi-Cal Crossover Published Charges Legal Enthy, Chigners Hospital Los Angeles egal Enthy Number 00170 Mode, 15 - Outpallent (Program 1) Medicare/Medi-Cal Crossover SMA Upper Umits Medicare/Medi-Cal Crossover Negotiated Rates Healthy Families Costs

Healthy Families SMA Upper Limits

Healthy Families Published Charges

Healthy Families Published Charges

| Healthy Families Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC (Refugees) Units Enhanced SD/MC Negotlated Rates Medicare/Medi-Cal Crossover Units SMA per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Enhanced SD/MC (Children) Units County: Los Angeles County Code: 18 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

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County. Los Angeles				,				
County Cose: 18			8	8	5	5	8	క
Legal Entity Number: 00591 Mode: 15 - Outpallent (Program 1)		Mode Total	Service	Service	Service	Service	Sarvice	Service
			03	8	90	10		11
Alocation Percentage		100,001	0.02.4	5.60%	0.19%	12.29%	П	0.29%
Gross Cost		7.099.744	1,000	206,352	8,008	406,141 875,217	4,396	90 200
Cost per Unit	and a second second second							
SMA per Unit		Total constitution	17.1	11.1	10	2.28	2.26	2.28
Published Charge per Unit			1.67	1.67	1.67	2.15	2.15	2.15
ma par con constant	201202000000000000000000000000000000000							
	100 MZ - 06/0003			170 400	5 +28	201 040	2 604	127
- Medicare/Medi-Cal Crossover Units	07/01/02 - 08/30/02	N.V.T.			2017		4,01	O CO
	CONTRACT CONTRACT							
	1001/02 - 06/30/03							
Enhanced SD/MC (Refugees) Units	E0/0C/80 - 20/10/20							
Healthy Femilies (SED) Units	07/01/02 - 09/30/02			782		1,436		
Non-Medi-Cal Units	10/01/02 - 06/30/03		40%	6,014	203	16.674	1 845	326
one succession of the successi	The state of the s							200
3A Medi-Cal Costs	10/01/02 - 06/30/03	1	180	284 772	1,546	ROK BRA	129	1,548
Medi-Cal SMA Upper Limits	07/01/42 - 09/30/02	1,548,431	88	96,840	1,747	198,716	137	1,644
	10/01/10 - 06/30/03		170	301,801	8,091	665,846	8,135	11,491
Medi-Cal Published Charges	10/01/02 - Declara		8 8	284,750	1,848	R27 R05	A 7381	1,550
Medi-Cal Negotated Rates	Q7/01/02 - 09/30/02							
debelos de secución de la constante de la cons	10/01/02 - 06/30/03				-			-
Medicara/Medi-Cal Crossover Costs	07/01/02 - 09/30/02				-			
	97/01/02 - OB-30/02							
(8A) Medicarenhed-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
	TUNUTAL - DE SECO		1	1	-			
20A Medicare/Medi-Cal Crossover Negotisted Rates	10/01/02 - 06/30/03	200						
STATE OF THE PROPERTY OF THE PARTY OF THE PA	107/0 JV02 - 08/30/02		400000000000000000000000000000000000000	and the second	electronic and	Secondons.	000000000	continuos
Entranced SURMU COSIS	10/01/02 - 06/30/03							
Enhanced SD/MC SMA Upper Limits	07/01/02 - 99/30/02							
	1001502 - 08/3003		1					
23A Enhanced SDRAC Published Charges	10/01/02 - 04/20/03		T					
Enhanced SD/MC Nepotlated Rates	07/01/52 - 09/30/02							
	7001/02 - 06/30/03		100000000000000000000000000000000000000			District Co.	COLORGICA COLORGICA	00000000
Enhanced SDNAC (Refugees) Costs	07/01/02 - 06/30/03							
manced SOMA, (Helphopeal) SAMA Upper			1					
SCHAC (Parluge	07/01/02 - 06/30/03				1	Ī		
	CTRUMO - CALCATO			POK.		Arres		
29A Healthy Families Costs	10/01/02 - 06/30/03			10.027	338	36,800		700
Healthy Families SMA Upper Limits	07/01/02 - 09/30/02			1,384		3274		
	10/01/02 - 06/30/63	1	1	10,645	338	38.017		743
31A Healthy Families Published Charges	10/01/02 - 06/30/03	190,863		10,043	339	35,849		701
32 Healthy Families Negotiated Rates	07101.02 - 09.30.02							
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County. Los Angeles						24	3	
County Code: 19		ğ	క	ğ	8	8	8	8
Legal Entity Warter, 00:01		I	-		×	-	M	2
Mode: 15 - Outpatient (Program 1)		Function	F. Predicts	Sevice Fronts	Service	Service	Service	Sarvice
Allocation Percentage		31	×	37	41	4	13	2
Total Units		1250	10.46%	d On the	0.27%	\$12.20	1,91%	3.95
Grans Cost		89,025	1,170,173	0.3	10 221	3 707 867	41,005	130,479
Cost per Unit		2.15	2.15	2.15	2.15	3.16		
State per Unit		2.26	2.26	2.28	2.28	2.28	2.28	208
Negotlated Rate / Cost per Unit		2.15	215	2.15	2.15	2.18	2.15	2.15
Med-Cal Units	07/01/12 - 05/30/12	9,512	119,929		316	366 MI?		40 800
	10/0 1/02 - 0/5/04/03	29,956	470,003	225	3,193	1,261,628	20.576	108,74
9A Medicare/Medi-Cal Crossover Units	190102 - 06/3003			Ī				
10 Enhanced SD/MC (Children) Units	97/01/02 - 09/30/02				T	Ī		
	1040100 - 063003							
	07/01/02 - 09/30/02	02,1						
	10/01/02 - 08/30/03	288		1		44 623	2,000	100
12 Non-Wed-Cal Units	The same of the sa	1,174	4,950		5,842	970,60	24,147	20
Medi-Cal Costs	07/01/02 - 04/30/02	20,428	25, 556		678	766 946	15,877	100
48	10/01/02 - 06/30/03	64,333	786.10E	483	6,867	2 700,437	63.349	271.50
A Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	21,687	273,438		718	813,611	16,872	45,149
11 13 4 4 5 4 5	1901.02 - 06/30/03	68,300	957,407	513	7,280	2,878,512	67,318	247,989
Medi-Cal Published Charges	10/01/02 - 06/30/03	50,051	257,847	100	677	767,221	18,910	42,574
Medi-Cai Necotisted Robes				6	COM IN THE PERSON	Z/12/20	02.481	728.54
(6A)	10/01/02 - 04/30/03	-						
Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
	1000102 - 06/3003							
Medicare/Medi-Cal Crossover SMA Upper Limits	196140 - 06/3089	1	1	1	1		1	
Medicam March Conserved Published Charles	07/01/62 - 09/30/02		T		1	1	Ì	
				l			1	
Medicare/Medi-Cal Crossover Negotisted Pates	97/01/02 - 09/30/02							
opposition and the second seco	100100 - 003003	ACCURACY AND ADDRESS OF	The second second					
Enhanced SDANC Coets	07401402 - 08/30/02 I							
	10/01/02 - 06/30/03							
Enhanced SDAMC SMA Upper Limits	400 title - Oscionis	1		1				
Enhanced SDAM Buildehad Observed	07 /01/02 - 08/30/52	Ī	T	1		1	1	
	10/01/02 - 04/30/03						-	
Enhanced SDAAC Negotiated Rates	67/01/02 - 08/30/02			The state of		100		
	10/01/02 - 08/30/03 (1	-			1		
Contanced SUMP (Melapens) Costs	STATES - CB/20/03 (
Criticism SDARC (Refuseer) Published Change	07/01/02 - 08/30/03							
Negotiated	97/01/02 - 08/30/03	T		1	Ī	1	1	
	07/01/02 - CB/10/C2		-	1	1		1	
Healthy Farrilles Costs	10/01/02 - 06/30/03	1,486		T	T	96.475	100.7	3 114
Healthy Families SMA Under Limits	97/91/92 - 08/30/02	274				8.Zm		767
	10/05/05 - 06/30/03	1.578				102.A24	4,610	3,306
Healthy Families Published Charges	07/01/02 - 09/30/02	258				B,74D		400
	10/01/02 - 06/30/03 -	1,488			1	96,584	4,347	3,118
32A Healthy Femilies Negotiahed Pates	Zhane and Shallouse				0.00			
The second secon	HOLDINGE - DO-SONGS				-			

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County, Los Angeles County Cot Angeles County Cot Angeles County Cot Angeles County Cot Angeles County Cot Angeles County Cot Angeles County Cot Angeles County Cot Angeles County Cot Angeles County Cot Angeles	Part	WH 1966A (05/03)	MH 1986A (05/03)			DELANCOS REPORT	35		Fiscal Year 2002-2003	M7-7007 III
Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Savida Cola Savid	Secretary Secr	County: Los Angeles County Code: 19		8	8	8	8	8		
Majoration Percentage 0.04% 0.01% 0.01% 0.04	Columb C	Entity Number		Service	Service	Service	Saves	Service	Service	Service
Order Chief Chie	Unit Unit	The Control Order		2	29	9	28	19		runcadu
States Cost	Total Charges Total Charge	Cola Units		0.00%	0.01%	75.1	\$ 184 00 404	0.15%		
17.00 17.0	The control of the	Sross Cost		7.2		2,992	398,541	10.626		
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100 100	The control of the			2.28		423	4.23	4.25		
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1001/02 - 062002 1001/02 - 0	Charles Char					00000000		100	Sec. Manual Co.	200000000
1001/02 - 04-0402	Total Colored Charles	Medi-Cal Units	10/01/02 - 05/30/03	23	303	8	88 086	1230		
1001/07 - 0-3-0003 192 1	Thirding	Medicare/Medi-Cal Crossover Units	20/00/20 - 20/10/20							
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Healthy Families (SED) Units	100 100	Enhanced SD/MC (Children) Units	SOUTH TO THE SOUTH							
10/10/10/2 - 04-30/C 192 646 190/10/2 - 04-30/C 192 192 646 192 193 19	170 170	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
1001/07 - 04/2003 182 646 1001/07 - 04/2003 179 179 179 170	1,716 1,71	Haalthy Families (SED) Units	07/01/02 - 04/30/02	0.00			430			
Cyretings - Garborott	Charges Char	Job Madi Del Inde	10/01/02 - 06/30/03		1	-	1,716	383	514	
1907 170	Turnits (2017/02 - 06-2002) 71 6651 279 77, 78, 79, 79, 79, 79, 79, 79, 79, 79, 79, 79				192	80	47.18	189		
07/61/02 - 04/20/02 71 661 254 100/10/02 - 04/20/02 71 661 254 100/10/02 - 04/20/02 71 661 254 100/10/02 - 04/20/02 71 661 254 100/10/02 - 04/20/02 71 661 254 100/10/02 - 04/20/02 71 661 254 100/10/02 - 04/20/02 71 71 661 254 25	Charges	Medi-Cal Costs	07/01/02 - 08/30/02 -	,	700	170	2082	2203		
1001102 - 04.3043 175 881 254 170 17	Cherges (100102 - 040002) 75 891 24 284,048 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 651 270 271,022 (100102 - 040002) 71 70 651 270 (100102 - 040002) 71 70 70 70 70 70 70 70 70 70 70 70 70 70	100000000000000000000000000000000000000	07/01/02 - 08/30/02		8	1001	75.243	2,300		
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1001/02 - 0000000000000000000000000000000000	Pearles		07/01/02 - 08/30/32	75	*30	179	70,796	2201		
1001102 - 08030000 1001102	Values V		07/01/02 - 09/30/C2	Ī	3					
107/10/2 - 095/00/2 100/10/2 - 095/00/2	Continue Continue		10/01/02 - 06/30/03					-		
Industrian Ind	Total		07/01/02 - 09/30/02							
Piper Limits 10/17/102 - 063-0002 Bed Chaptes 07/01/02 - 063-0002 Bright 102 - 063-0002 10/01/02 - 063-0002	Control		10/01/02 - 06/30/03							
### Chaptes Of Addition - Self-Brook - Self-	200 200		10/01/02 - 06/30/03			Ī				
100 102 - 104 200	100 Ltd 04-0000 100 Ltd	Aedicam/Medi-Cal Crossover Published Chames	07/01:02 - 09/30/C2							
### Refer ### 1907/1922 - 0005/2022 0005	Originated Retine Originate Originat		10/01/02 - 06/30/03							
1507/1022 - 66/3/002 1507/1022 - 66/3/002	Oots Op/Anting Control MA Upper Limits 1001/02 - 0x/2002 MA Upper Limits 1001/02 - 0x/2002 Option Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 1001/02 - 0x/2002 Multiple Control 10x/00/02 - 0x/2002 Mult		10/01/02 - 06/30/03							
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07/61/02 - 05/9/0002 07/61/02 - 06/9/0002 07/61/02 - 06/9/000 07/61/02 - 06/9/00	MA Upper Limits 07/01/02 - 05/20/03 Ublished Charges 07/01/02 - 05/20/03 Opportunities 07/01/02 - 05/20/03		10/01/02 - 06/30/03	T		Ī	T			
100/102 - 06/20/00 100/102	Tub/1702 - 06-500-03 Tub/1702 - 06-500-03		07/01/02 - 09/00/02							
Enhanced SDM/C Published Charges 10/701/02 - 04/20/02 Enhanced SDM/C Negotlated Rates 10/701/02 - 04/20/02 Enhanced SDM/C Retugnes) Coals 10/701/02 - 04/20/03 Enhanced SDM/C Retugnes) Coals 10/701/02 - 04/20/03 Enhanced SDM/C Retugnes) SAM/C Retugnes Limits (1/701/02 - 04/20/03) Enhanced SDM/C Retugnes) SAM/C Retugnes Limits (1/701/02 - 04/20/03) Enhanced SDM/C Retugnes) Respirated Retugnes Limits (1/701/02 - 04/20/03) Final Retugnes Coals (1/701/02 - 04/20/03) (1/701/02 - 04/20/03)	### Charges ##		10/01/02 - 06/30/03							
Enhanced SD.M.C Negotisted Rates (978-107-00-100-000-000-000-000-000-000-000-	### Tunning		20/05/80 - 20/10/70							
100 Files 100	### ### #### #########################		10/01/02 - DE-30/03				1			
Appen J Coults (97-97-02) Appen J Maybar Limits (17-97-02) Appen J	Bits green Coats (V/O+VCG - 06/2000) COCCUS en Lysers Sade Upper Limits (V/O+VCG - 06/2000) 678 En Lysers Sade Upper Limits (V/O+VCG - 06/2000) 678 Els and Coats (V/O+VCG - 06/2000) 678 Els and Coats (V/O+VCG - 06/2000) 678 Els and Coats (V/O+VCG - 06/2000) 6,637 A Upper Limits (V/O+VCG - 06/2000) 6,637 Olderiod Changes (V/O+VCG - 06/2000) 7,206 Option Coats (V/O+VCG - 06/2000) 6,630 Option Coats (V/O+VCG - 06/2000) 6,630 Option Coats (V/O+VCG - 06/2000) 6,630	Enhanced SD/MC Negotlated Rates	CANADA CONTRACT							
Appens (M.A. Lanna (1747 1152 - 105 2000) Appens (M.A. Lanna (1767 102 - 107 2000) Appens) Published Chiegos (1761 102 - 107 2000) Appens) Propriesod Rates (1761 102 - 107 2000) (1761 102 - 107 2000)	### Open Limits Control of Charges Control of C				200000000	100000000000000000000000000000000000000	200000000			
Appens) Published Charges (07/01/02 - 04/04/02) Appens) Prublished Charges (07/01/02 - 04/04/02) (07/01/02 - 04/04/02) (07/01/02 - 04/04/02)	Self-green Fuginition Charges (272) (102 - 04/2000)	Section 1	07/01/02 - 06/30/03	1	Ī		1	1	-	
Management Pergence O'TO 61,022 - DO 50,000	### (270 1	SOMC (Religions) Published Charg	07.01/02 - 06/30/03			Ī				
(970)102 - 00/0000 (190)-000-000 (970)-000-000-000-000	Company Comp	imanced SQMAC (Refugeers) hispotaled Rates	07/01/02 - 06/30/03		-	-		-	-	A STATE OF THE PARTY OF THE PAR
20/00/90 - 20/10/20	A Upper Limits	lability Families Code	07/01/02 - 08/30/02				823			
(0//01/02 - 08/3502	A Upper Limits		10/01/02 - 06/30/03				6,837	1,508		
100102 - 003003	07/01/02 - 06/20/02 478 478 10/01/02 - 06/20/02 6/8/00 90/41/02 - 06/20/02 10/01/02 - 06/20/02	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03			Ī	7,259	1,652		
Healthy Families Published Channes	904aled Fales (1001/02 - 04/2000 6,800	100000000000000000000000000000000000000	07/01/02 - 08/30/02				478			
1001/02 - 06/2000	pottated Rates		10/01/02 - 06/30/03				6,630	1001		
potrated Rates	the second name of the second na	tealthy Families Negottated Rates	10/01/02 - 06/30/03							

43,209

11,713

7.624

4,382 3,184 6,199

20,606 47,679 30,095 70,171

07/01/02 - 09/30/02 10/01/02 - 06/30/03

Healthy Families Costs

22,070 51,063 22,070 51,063

07/01/02 - 06/30/02 10/01/02 - 06/30/02 07/01/02 - 06/30/02 19/01/02 - 06/30/03 07/01/02 - 06/30/03

Healthy Families Costs

100
Healthy Families SMA Upper Limits
101
114
Healthy Families Published Charges
122
Healthy Families Negotiated Rates
123
Non-Medi-Cal Costs

Healthy Families Published Charges

CALIFORMA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 4
Flocal Year 2002-2003

DETAIL COST REPORT

22,596 88,703 1,842 200 27,545 185,821 126 82 9,831 3,536 17,401 3,787 3,787 13,174 13,174 9,361 6,003 96,214 197,843 1,201 8,969 3,502 247,543 265,110 1,799 1,503 11,247 2,126 15,911 1,609 350,182 03 0.50% 17,151 21,460 5,2024 5,447 14,951 똧 100.001 2,059 740 918,451 3,037,239 663,474 2,206,804 663,474 2,206,904 4,250,448 17,104 121,616 24,984 184,729 18,318 Mode Total 07/01/02 08/36/02 19/01/02 06/36/02 19/01/02 06/36/02 19/01/02 06/36/02 07/01/02 06/36/02 07/01/02 06/36/02 10/01/02 06/36/02 07/61/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/20/02 10/01/02 - 08/20/02 10/01/02 - 08/20/02 10/01/02 - 08/20/02 10/01/02 - 08/20/02 10/01/02 - 08/20/02 10/01/02 - 08/20/02 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 Enhanced SDIAC (Religies) Costs
Enhanced SDIAC (Religies) SAA Upper Limits 07/01/02 - 06/30/03
Enhanced SDIAC (Religies) SAA Upper Limits 07/01/02 - 06/30/03
Enhanced SDIAC (Religies) Published Charges 07/01/02 - 06/30/03 Legal Entity, Community Counseling Service Legal Entity Number, 10180 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Medicare/Medi-Cal Crossover Costs Enhanced SD/MC (Children) Units County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SIMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Allocation Percentage County Code: 19 Non-Medi-Cal Units Medi-Cal Coets Total Units Gross Cost Cost per Unit Medi-Cal Units

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (65/03)

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 4
Fiscal Year 2002-2003

DETAIL COST REPORT

CANADA CAMMINAN COLUMNIA SAVES		I			×	1	N	2
sgal Entity Number, 00180		Service	Sarvice	Sarvice	Savice	Service	Sarvice	Sandra
Mode; 15 - Outpatient (Program 1)		Function	Function	Function	Function	Punction	Function	Function
		12	17	31	43	42	42	47
(Allocation Percentage		0.35%	0.35%	0.25%	134%	54.71%		4279
Total Units		9,356	9.570	6,660	36,430	1,482,354		115,699
Grass Cost		14,677	15,012	10.447	57,147	2,325,343		181,495
Cost per Unit		1.57	1.57	1.57	1.67	1.67	1.87	
SMA per Unit		2.28	2.28	2.28	2.28	2.28		2.28
Published Charge per Unit		1.68	1.66	1 68	3.60	1 600	1 60	1.68
Megattated Rate / Cost per Unit		1.68	1.88	1.86	1 68	1.68		1.68
	ATTENDED AND AND AND AND AND AND AND AND AND AN	4030						
- Medi-Cai Units	10/04/02 - 04/30/02	5,000	2008	000	21 870	784 407		11,803
	CTIMARIO CONTRAINO	200	D'ONE D	200	A1,048	101,101		0,00
Medicare/Medi-Cal Crossover Units	10/01/02 - 08/30/03					200		
	07/01/02 - 08/30/02							
	10/01/02 - 08/30/03							
Enhanced SD/MC (Refugees) Units	107/01/02 - 06/30/03							
	07/01/02 - 09/30/02			022		7,929		480
11A Hearty Families (SED) Units	10/01/02 - 06/30/03		32	106		19,811		828
12 Non-Medi-Cal Units		1,088	2,646	1,385	10,139	405,351	37,231	49,635
	CALCALING ABLIANDS	4 723				SAR ORA		18 616
- Medi-Cal Costs	ANIONAL DESCRIPT	0,000	90.00		0.0 0.0	4 400 000		20.00
7	TUNDING - DOUBLING	9,230	2000	176 00	10 mm	1, 180, BOB		24 544
Medi-Cal SMA Upper Limits	Urioting Compositor	407 67	907 77	10,374	10,007	SUL AUG.		9 000
	100102 - 0030003	7.007	Deal of	7 8.44	7898	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		40.8
Medi-Cal Published Charges	10/04/02 - ON/30/03	0 894	10 ATE	108	200 300	1 278 (80)		58.75
	07/04/02 - 08/30/02	3 007	946	7 844	7.815	373 728		19.6
BA Medi-Cal Negotiated Rates	10/01/02 - 06/30/03	9.894	10,633	206	38,364	1,278,660		58,791
denominational denomination de la companie de la com	Contract Contract					0,000		
Medicare/Medi-Cal Crossover Costs	07/01/02 - 08/30/02					AN 186		
	10/01/02 - 00/30/03					24 834		
Medicare/Medi-Cal Crossover SMA Upper Limits	1000100 - 0000000					128.160		
	CONTRACT - COLPUTO					15 871		
Medicare/Medical Crossover Published Charges	10/01/02 - 06/30/03					94,428		
	07/01/02 - 09/30/02					15,931		
medicare/medical crossover negonated rates	10/01/02 - 06/30/03					94.426		-
	07/01/02 - 09/30/02		000000000000000000000000000000000000000					-
21A Enhanced SDMC Costs	10/01/02 - 06/30/03							
	07/01/02 - 08/30/02							
HEINANCE SIZAMIC SIMA Upper LITTIES	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
23A CHIMINET SOME TUDISHING CHANGE	10/01/02 - 06/30/03							
24 Enhanced SOAMC Nenoticited Rates	07/01/02 - 08/30/02							
24A	10/01/02 - 06/30/03	1	-	-	-	The second second	TOTAL COLOR DE	STATE STATE
25 Ermanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
1	07/01/02 - 06/30/03							
	07/01/02 - 06/30/03							
28 Enhanced SD/MC (Refugaes) Negotiated Rafes	07/01/02 - 06/30/03	-		-	-	a contract of the contract of	-	-
75400	07/01/02 - 09/30/02			5005		12,484		753
29A Hearthy Families Costs	10/01/02 - 06/30/03		99	186		770,16		1,467
Healthy Families SMA Hoose Umilis	07/01/02 - 08/30/02			002		16,101		1,094
	10/01/02 - 06/30/03		P	2		40,780	1	804
Healthy Families Published Charges	07/01/02 - 09/30/02		à	200		13,738	1	1 681
	10/01/02 - 06/30/03	1	8	27/0		20 CO		80
Healthy Families Negotiated Rates	UNUMER OF SECUL		1	2				+ 22.
128	140401402 * DBC30403			170		N. Carl		57

DEPARTMENT OF MENTAL HEALTH PAGE 3 OF 4

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (9503)

- 1	County Code: 19		NA.	8	¥	¥	Œ.	N.	8
9	Legal Entity, Community Counseling Service	-	0	a	0	œ	63	1	0
	Mode: 15 - Outpatient (Program 1)		Service	Service	Service	Service	Service	Service	Service
			K2	K9 K9	Function	LUNCBON	Function	Function	Function
	Allocation Percentage		9.55%	0.04%	0.285	1	2000	4 000	70
	Total Units		258.705	1,089	7 848		900	444 984	200
	Gross Cost		405,826	1,677	11.994	8,068	1901	207 004	46.638
1	Cost per Unit	and the same of th				I		100	2010
2	SMA per Unit		101	100	1.57		2.30	2.10	2.
	90		(AA	1.60	4.60		4.23	423	4.2
	Negotlated Rate / Cost per Unit		1.66	1.57	168	168	2 36	25.00	200
1		67/01/05 reserved	44,000				and the same of		1
8A	Medical Units		121.811	Ī	7.483		805	18,043	
	Madianes Rindi Oni Communica Inka	07/01/02 - 09/30/02	256			240	200	000	
9A		10/01/02 - 06/30/03	4.530					2.45	
	Enhanced SDAMC (Children) I hills	07/01/02 - 09/30/02						2	
		10/01/02 - 06/30/03							
70	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
=	Healthy Families (SED) Units	07/01/02 - 09/30/02	990					198	
1		10/01/02 - 06/30/03	4,006					885	
2	Non-Medi-Cal Units		83,344	1,069	09	1,295	240	70,023	7,39
63	ModLCal Costs	67/01/02 - 09/30/02	69,177		183	899		37 907	
134	2000	10/01/02 - 06/30/03	190,769		11,707	5,139	1,367	94,415	
4	Medi-Cal SMA Upper Umits	07/01/02 - 08/30/02	100,546		280	1,306		78,322	
1		10/01/02 - 06/30/03	277,273		17,018	7,469	2,813	190,096	
	Medi-Cal Published Charges	07/01/02 - 09/30/02	74,086		202	28		40.597	Contraction of the Contraction o
4		10/01/02 - 06/30/03	204,306		12,538	5,504	1,496	101,115	
200	Medi-Cal Negotiated Rates	07/01/02 - 06/30/02	74,086		202	963		40,597	
	000000000000000000000000000000000000000	10/01/02 - 08/30/03	204,306	-	12,538	5,504	1496	101,115	
Т	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	400					326	
4		10/01/02 - 06/30/03	7,106					15,007	
	Medicare/Medi-Cai Crossover SMA Upper Limits	07/01/02 - 06/30/02	581					999	
4	$\overline{}$	10/01/02 - 06/30/03	10,328					30,215	
	Medicare/Medi-Cai Crossover Published Charges	07/01/02 - 09/30/02	428					349	
-	-	10/01/02 - 06/30/03	7,610					16,072	
	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 08/30/02	428					349	
5		10/01/02 - (06/30/03	7,610	-	-	-	-	16,072	-
	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
व		10/01/02 - 06/30/03							
	Enhanced SD/AC SMA Upper Limits	07/01/02 - 08/30/02							
ना		10/01/02 - 06/30/03							
2	Enhanced SD/MC Published Charges	07/01/02 - 08/30/02							
d		TUNDENCE - CONSOURS	1						
	Enhanced SD/MC Negotlated Rates	TOTAL CONTROL			I				
d		200000	200000000000000000000000000000000000000	S. Miles and S. A.	Contraction of the last	The Party of the P	The state of the s	Contractor Contractor	2000000
100		07/01/02 - 06/30/03			1				
	Entranced SUMC (Refugees) sinks upper Lanes	07/01/02 - 06/30KG	1	1	Ì	1	1		
28	Ethanced SOANC (Reholeer) Neoottaled Rates	07/01/02 - 08/30/09 07/01/02 - 08/30/09	T	1	İ	1		T	
77			The second second	STATE STATE OF	S DESCRIPTION S	Secretary Sections	designation of	STATE OF THE PARTY	Selection of
8 8	Healthy Families Costs	07/01/02 - 09/30/02	1,348	1		1		410	
		TUDING - DEVICED	0,284		1	1	1	1,859	
7	Healthy Families SMA Upper Limits	TODAMO - ORGANICA	1,00	1	1	1	Ī	979	
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County. Los Angeles County Code: 19

DEPARTMENT OF MENTAL HEALTH
PAGE 4 OF 4
Fiscal Year 2002-2003 DETAIL COST REPORT

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Healthy Families SMA Upper Limits 07/01/02 - 06/30/02	***	10/01/02 - 06/30/03							
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Healthy Families Published Charges 07/01/02 - 09/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03		10/01/02 - 06/30/03							
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1964A (05/03)

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DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 3 Flocal Vent 2002-2003

Legal Entity, Community Family Guidance Center	enter	Y	83	C	Q	2	-	
Legal Entity Number: 00181			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpallent (Program 1)		Mode Total	Function	Function	Function	Function	Function	
Allocation Percentage		100 00%	0.21%	2,460	14.89%	5.05%	0.05%	0.27%
Total Units			5,465	25,420	266,327	90,337	15,208	
Gridos Cost	of deleterate and a second	3,175,137	6,583	30,869	472,686	160,333	26,992	8,635
Cost per Unit			121	1.21	1771	1771	1,77	17
SMA per Unit			1.77	1.77	2.28	2.28	2.28	2.28
Name and Apply Control 19-19			121	121	1.78	1,78	1.78	1.78
The state of the s	THE STATE OF THE PERSON NAMED IN		121	121	178	1.78	1.78	1.78
8A Medi-Cal Units	07/01/02 - 09/30/02		535	5226	C36 09	10,237	3,166	2
- Madicare/Marti-Cal Crise aware 1 to be	07/01/02 - 09/30/02	20020 400000000000000000000000000000000	2007	17,738	187,620	26,718	9.945	1,635
	10/01/02 - 06/30/03							
	10/01/02 - 09/30/02							
OB Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
1 Healthy Families (SED) Units	07/01/02 - 09/30/02			09	3,862			
Non-Medi-Cal Units	- 000000		3,195	2,122	1,989	53,361	2128	2 500
Belond Col Conta	07/01/02 - 09/30/02	638 827	588	6.348	108.198	18 169	5.621	1 296
3A mountain costs	10/01/02 - 06/30/03	1,902,357	2,093	20,701	332,994	47,422	17,597	2 902
Medi-Cal SMA Upper Limits	07/01/02 - 06/30/02	649,696	947	8.372	138,996	23,340	227	1,664
T. W.	10/01/02 - 06/30/03	2,538,903	3,071	30,370	427,774	60,919	22,606	3,728
Medi-Cal Published Charges	10/01/02 - 06/30/03	1 907 895	2 099	20.781	333 364	18,222	07 640	2 910
16 Medt-Cel Necotiated Rates	07/01/02 - 09/30/02	640,688	647	6,407	108.514	18,222	5,639	1,299
(6A	10/01/02 - 06/30/03	1,907,895	2,099	20,781	233.964	47,560	17.649	2910
17 Medicare/Medi-Cal Crossover Costs	20/00/20 - 08/20/20							
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
31	10/01/02 - 06/30/03							
19 Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
20 Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02 10/01/02 - 06/30/03							
Enhanced SDAM Cress	97/01/02 - 09/30/02			-	3000000000	and and sold of	(Selectorics)	
A CHIMATORU SUMMO CUSIS	10/01/02 - 06/30/03							
Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
	07/04/02 - 09/30/03							
23A Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
Enhanced SD/MC Negotiated Rates	07/01/02 - 06/30/02							
	10/01/02 - 06/30/03	***************************************	020000000000000000000000000000000000000	000000000000000000000000000000000000000		Total State of the last	CONTRACTOR OF THE PARTY OF THE	SOCOOCOOC
25 Enhanced SOMIC (Refugees) Costs	07/01/02 - 06/30/03							
Cilitaticad Scritte (Retugions) Subsidiad Chapper								
26 Enhanced SD/MC (Retugees) Negotiated Rates	07/01/02 - 06/30/03							
29	07/01/02 - 09/30/02	28.213	10000000	72	0,654			66666666666
29A readuly Fattaines Costs	10/01/02 - 06/10/01	580'78		246	21,106			ALTO CAR
Healthy Families SMA Upper Limits	107/01/02 - 09/30/02 10/01/02 - 04/30/03	38,361	T	106	A.805	1		
34 Manifest Committee Drawfish and Officered	07/01/02 - 09/30/02	29.298		27	6,674			
31A meanly railwas rucks an claribes	10/01/02 - 06/30/03	98.270		958	21,170			
32 Healthy Families Negotiated Rates	07/01/02 - 09/3G/02 10/01/02 - 09/3G/02	20.298		23	8.874			
	The state of the s		TOTAL STREET			The second second	-	1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 3
FISCAI Year 2002-2003

Legal Enthy Number: 00181 Mode: 15 - Outpalent (Program 1)		C					1 44	1
Mode: 15 - Outpatient (Program 1)		Sarvice	Service	Service	Service	Savica	Saraica	Carvage
		Function	Function	Function	Function	Function	Function	Function
		41	42	45	47	52	53	7
Allocation Percentage		12 张光	54.15%	2.94%	1.29%	1.42%	0.12%	1.025
Total Office		224,440	968,711	52,515	23 030	25,490	2,180	18,256
Gross Cost		398,343	1,719,299	902,205	40.874	45,240	3,869	32,401
Cost per Unit		177	4.4	44	14.			
SMA per Unit		2.28	926	90.0	200	2.00	0000	20.00
Published Charge per Unit		178	17.8	178	1 78	100	4 70	7.70
Negotiated Rate / Cost per Unit		1.78	178	1 78	1.78	4.78	0 10	1,0
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Medi-Cal Units	10/01/02 - 08/30/02	74 005	220,210	9,325	5,090	4.635	1,689	1.783
4 - 4 - 5 - 4 - 5 - 5 - 5 - 5 - 5 - 5 -	07/04/02 - 00/20/03	200	038,830	37.075	10.880	16,606	491	4.622
Medicare/Medi-Cal Grossover Units	10/01/02 - 06/30/ns				1	1		
Enbanced COM/O /Obligation	07/01/02 - 09/30/02					1		
Camarad Science (Camaran) Ones	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						Ī	
Healthy Families (SED) Units	07/01/02 - 09/30/02	623	10.902			909		
	10/01/02 - 06/30/03	570	37,696			1 905		
Non-Medi-Cal Units		124 665	59.971	6,115	6,985	1,739		11 841
	OTHER DEPONDS	46.004	and and					
Medi-Cal Costs	AAMANO NETANA	199 000	380,838	16,350	2983	8,226	2,996	3,182
	ATMANS CHURNS	20000	1,130,786	508,60	19,514	29,473	871	8 203
Medi-Cal SMA Upper Limits	CONTRACTOR - TOTAL CONTRACTOR	33,831	202,079	21.281	11,514	10,568	3,851	4,088
	TOTAL PART CALIFORNIA	0.000	1,45%,040	200	25,069	37,862	1.119	10,538
Medi-Cal Published Charges	CONTRACTOR OF THE PROPERTY OF THE PERSON OF	47.000	201264	16,599	8.969	8,250	3,006	3,192
	10/01/02 - 04/20/03	100 mg	1,139,075	85.994	19,571	859'82	874	8,227
Medi-Cal Negotiated Rates	07/01/02 - 08/30/02	132 438	391,974	16,596	9969	6 250	3,006	3,192
and the proposed of the second	20100		0.0000000	CO. 000	1/0,01	800 83	*/9	27.0
Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03						7	
Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03						Contraction of	
Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
	10/01/02 - 1/0/01/02				1			
Medicare/Medi-Cal Crossover Negotiated Rates	CONDITION OR SOURCE		1	1	1		t	
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Enhanced SD/MC Costs	07/01/02 - 09/30/02			Į				
	10/01/02 - 08/30/03							
Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02		-					
	102 - 0630/US							
Enhanced SDAMC Published Charges	A CHARLES OF CHARLES		Ì		1			
	CONTRACT CONTRACTOR	1	1			1		
Enhanced SD/MC Negottated Rates	100010 - OBJUING		İ		İ	Ì		
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Ocad SDWC (Retuceed Neordaled Relay	OTIONES - ORGANIA		1	1		1	1	
	VINITURE - MANUAL	0.0000000000000000000000000000000000000	0000000000	+		2	Sammer and	
Healthy Families Costs	07/01/02 - 08/30/02	1,118	19,349			1,074		
	10/01/02 - 06/30/03	1,012	806'89			3,361		
Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	1 436	24,857		1	379		
	100102 - 063003	7,300	109.00	1	1	4,343		
Healthy Families Published Charges	DUNCTING - CHANNE	1.127	18,400	1	ı	1,0/7	-	
	07/01/05 - 08/30/02	1 121	10 404	-	1	1,000		
Tebrillo Turnings Negocialing Autor	The second secon		7 4640 464			1 1007		
	10/01/02 - 06/30/03	1.045	67.102			3.394	-	

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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

DETAIL COST REPORT

MH 1966A (05/03)

2,711 15,045 5,831 15,089 420 920 £ Function 뚲 383 Service 10.660 33,906 3 485 16,902 60,181 45,050 77 27 27 2,065 143,431 18,957 60,356 18,857 60,356 1,523 8,736 845 3,065 뚲 0.69% 12.315 21.857 4,585 30 5,950 3,008 8,161 1.78 255 Function Service | 25 | Enhanced SD/MC (Refugees) Costs | 07/11/02 - 06/20/03 |
28	Enhanced SD/MC (Refugees) SMA Upper Limits	07/11/02 - 06/30/03
29	Enhanced SD/MC (Refugees) Published Charges	07/11/02 - 06/30/03
29	Enhanced SD/MC (Refugees) Megobiated Rates	07/11/02 - 06/30/03
29	Healthy Families Costs	10/10/02 - 06/30/03
30	Healthy Families SMA Upper Limits	07/11/02 - 06/30/03
31	Healthy Families Published Charges	16/01/02 - 06/30/02
31	Healthy Families Published Charges	16/01/02 - 06/30/02
31	Healthy Families Negotiated Rates	16/01/02 - 06/30/02
31	Healthy Families Negotiated Rates	16/01/02 - 06/30/03
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Total Units
Gross Cost
Cost per Unit Enhanced SD/MC Costs County Code: 19 Non-Med-Cal Units Medi-Cal Costs Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

County Code: 18			8	5				
Legal Entity, Devereux Foundation		4	60	U	٥	3		9
Legal Entity Number: 00472		Mode Total	Service	Service	Service	Service	Service	Finetter
mone, 12 Carpenson (17 Span 1)			62	19				The state of the s
Allocation Percentage		100 00%	B4 06%	15.92%				
Total Units			18,253	3,455			-	
Gross Cost		75.795	50,72	12,063	100000000000000000000000000000000000000		The second second	Service Service
Cost per Unit			3.49	3.49				
SMA per Unit			4 23	423				
Published Charge per Unit			3.38	3.35				
Hagington Ages Cook but Office	0.0000000000000000000000000000000000000				1			
Madical Units	07/01/02 - 09/30/02		3,836					
	10/01/02 - 06/30/03		14,417					
Madicara/Madi.Cal Crossover Units	07:01/02 - 09/30/02							
	19/01/02 - 06/30/03			9				
Enhanced SD/MC (Children) Lights	07/01/02 - 09/30/02							
IOA	10/01/02 - 06/30/03							
IOB Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
Healthy Families (SED) Units	07/01/02 - 09/30/02							
12A Non-Medi-Cal Units	TOVOTOS - POSTOS			3.455				
	The second second		2004			Constitution of the	CHARGE CONTRACTOR	2200000000
- Medi-Cal Costs	U/OCAD - CONTOUR	13,500	50 33R				1	
42	107/01/02 - 06/30/02	16.226	16.226					
Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	60,984	60,984					
Manual Chapter of Chapter	07/01/02 - 09/30/02	12,851	12,851					
15A medi-Cei ruchanieu Chaigea	10/01/02 - 06/30/03	48,297	48,297					
Medi-Cal Negotiated Rates	20-00-50-10/20 20-00-50-50-50-50-50-50-50-50-50-50-50-50							
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Medicare/Medi-Cal Crossover Costs	107/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover SMA Upper Limits	40/01/02 - USI 30/02							
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Medicare/Medi-Cai Crossover Published Charges								
and of the secon	20/05/80 - 20/10/20							1
- 1	10/01/02 - 06/30/03				The state of the s	200000000000000000000000000000000000000	00000000000	201000
	07/01/02 - 09/30/02							
Enhanced SCAMC Costs	10/01/02 - 06/30/03							
Charles Charles I leader	07/01/02 - 09/30/02							
22A Entrenced Survivo SmA Oppor Lines	10/01/02 - 06/30/03							
Enhanced SDAMC Published Charges	07/01/02 - 09/30/02							
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Enhanced SD/MC Negotiated Rates	07/01/02 - 08:30/02							
24A	TUVOTAZZ - UST JUNO	The second second	100	STATE OF THE PARTY	Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, whic	1	-	
Enhanced SD/MC (Refugees) Costs	ependy.				-			
Enhanced SO/MC (Refugnes) SMA Upper Units				-				
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The state of the s	07/01/02 - 09/30/02							
29A Healthy Farmines Contis	10/01/02 - 06/30/03							
Healthy Families SMA Upper Units	07/01/02 - 09/30/02							
30A	67/04/02 - 08/30/02							
Healthy Families Published Charges	10/01/02 - 06/30/03							
32 Healthy Families Negodated Rates	07/01/02 - 09/30/02							
32A	10/01/02 - 06/30/03	THE REAL PROPERTY.	THE PERSON NAMED IN			The second second	STATE STATE	
Non-Medi-Cal Costs		12,063		12,063				
The state of the s								

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 5
FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL. MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

173,140 50,885 4,431 3,057 1.84 뚲 1 97 986 820 1,204 1,002 1,113 1,115 928 4,341 21,840 6,074 28,674 7,418 8,242 24,715 1 87 S 532,547 3,838 9,798 331,004 1,185,104 404,254 1,459,77 449,179 331,004 14,157 6,970 17,289 7,745 19,211 5,707 14,157 228,392 1.45 F 23,610 23,618 11,737 28,644 13,041 32,040 9,610 23,618 18 28 28 2 50,630 03 0.66% 58,368 64,592 181 326 34,934 16,298 \mathfrak{F} 6,041,705 2,347,124 7,281,807 2,644,296 8,217,067 1,966,529 6,081,787 86,486 296,652 97,716 338,355 72,728 250,071 58,973 71,796 138,922 168,680 60,159 54,972 138,922 1,944,255 12,618,674 Mode Total 07/01/02 - 04/20/03 6 07/01/02 - 04/20/03 6 07/01/02 - 04/20/03 07/01/02 - 04/20/03 07/01/02 - 04/20/03 07/01/02 - 04/20/03 10/01/02 - 04/20/03 10/01/02 - 04/20/03 10/01/02 - 04/20/03 07/01/02 - 04/20/03 07/01/02 - 04-30/02 10/01/02 - 04-30/02 10/01/02 - 04-30/02 10/01/02 - 04-30/02 10/01/02 - 04-30/03 10/01/02 - 04-30/03 10/01/02 - 04-30/03 10/01/02 - 04-30/03 10/01/02 - 04-30/03 97/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 14/01/02 - 06/20/02 07701102 - 0412002 10/01/02 - 04120/03 10/01/02 - 04120/02 10/01/02 - 04120/02 10/01/02 - 04120/03 10/01/02 - 04120/03 10/01/02 - 04120/03 10/01/02 - 04120/03 Enhanced SDAMC (Refligees) Costs: Enhanced SDAMC (Refligees) SMA Upper Limits Enhanced SDAMC (Refligees) Published Charges Enhanced SDAMC (Refligees) Inspolitated Charges Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cai Crossover Negotiated Rates Legal Entity. Didi Hirsch Psychiatric Service Legal Entity Number. 00183 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotlated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Healthy Families Negottated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Gross Cost
Cost per Unit
SMA per Unit
Published Charge per Unit
Negotiared Rate / Cost per Unit County Code: 19 Non-Medi-Cal Costs Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits 16 Medi-Cal Negotiated Rates **Enhanced SD/MC Costs** Healthy Families Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH
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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (9503)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Logal Enthy, Number: 00183 Alocation Percentage 2 Total Units 3 Gross Cost 4 Cost per Unit 5 Slw per Unit 6 Published Charge per Unit 7 Negotiated Rate / Cost per Unit 8 Substance Charge per Unit 9 Substance Charge per Unit 10 Negotiated Rate / Cost per Unit 10 Negotiated Rate / Cost per Unit 10 Negotiated Rate / Cost per Unit 11 Negotiated Rate / Cost per Unit		7			*		W	2
		-	-	2	A. C. L. L. L.	Canifra	Carries	Sarvice
		Sevice	Service	Service	Service	Suprifice	Function	Function
The contract of the contract o		Function	Function	Function	FURCION CT	33	35	39
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July		48	28,328	20,450	0.00	17 700	76.850	11 504
Jnk		S	20,000	03,400	0.00			
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Juk		2.24	2.28	2.28	2.28	2.28	2.28	2.28
#U		10 C	2 68	2.58	2.58	2.58	2.58	2.58
		71.0	9	2.14	2 14	1 90	1.90	2.14
	Contraction of the Contraction o	7						104
1	07/01/02 - 09/30/02	10	1,590	6,023	1,148		12,544	490
	10/01/02 - 06/30/03	20	8,798	18,147	2,172	3,616	22,380	3,000
4.4	07/01/02 - 09/30/02							
Medicare/Med-Cal Crossover Units	10/01/02 - 06/30/03							
10 10 10 10 10 10 10 10 10 10 10 10 10 1	07/01/02 - 09/30/02							
Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03					-		
Fobsocad SD/MC (Refugees) Units	07/01/02 - 06/30/03						900	
	07/01/02 - 09/30/02		24	650			93	0000
Healthy Families (SED) Units	10/01/02 - 06/30/03		141	3,815			444	2,040
No Mod Callbite		10	18,778		1,165	6,757	4,730	400
A PACAGO CONTRACTOR CO		4	2000	11 432	2170	-	23,809	838
3 Mod. Cal Costs	07/01/02 - US/SUIGE	0 11	48 800			8,863	42,478	5,848
	10/01/02 - Danger	38	3.826				28,600	1,324
Med-Cal SMA Upper Limits	ACTIVITIES OF SOURCE	RR RR	20.059	36.815	4,952	8,244	51,028	7,022
	בחיסוס בייים בייים	36	4107	L			32,405	1,274
Modifical Published Charges	07/01/02 - US/30/02	3 4	92.7.0g	41 713		9,341	57,814	7,867
	10/07/02 - 00/00/03	2,0	2.018		2.457		23,809	1,055
B Modt.Cal Neoptiated Rates	07/01/02 - 08/30/02		48 689	1		6,863	42,478	6,69
	10/01/02 - 06/30/03						-	
	07/01/02 - 09/30/02							
Medicare/Medicare/Medicare	10/01/02 - 06/30/03							
and I man I make a CMA I monthly	07/01/02 - 08/30/02							
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19 Madama Modi Cal Crossover Published Chardes	07/01/02 - 09/30/02							
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11	500000000000000000000000000000000000000	2012/2012/2012/2012	0000000000	-	M 10000000000			
11 Enhanced SD/MC Costs	07/01/02 - UN30/02							
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Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
seled betatered Can Co	07/01/02 - 08/30/02							
24A Entranced SU/mic Negotiation Nation	10/01/02 - 06/30/03	Company of the Company		Section of the least	The state of the s	Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner, whic	2	STATE STATE OF STATE
	07/01/02 - 08/30/03							
-								
27 Enhanced SD/MC (Refugees) Published Charges				-				
28 Enhanced SDIMC (Refugees) Negotiated Rates				The second second		0000000000		1000000000
processor of the control of the cont	07/01/02 - 09/30/02		48	1,234	3		YDY	2000
Healthy Families Costs	10/01/02 - 06/30/03		268		-		2000	
	07/01/02 - 09/30/02		25		2		4 049	A AUR
Healthy Families SMA Upper Limits	10/01/02 - 08/30/03	100	321	8,698	-	-	1001	
The Property of Character	107/01/02 - 09/30/02		200		1	-	1,147	6.216
31A Realthy Families Futhished Charges	10/01/02 - 06/30/03		300	1.361	-	-	752	
32 Healthy Families Negotiated Rates	07/01/02 - 08/30/02		268		-		843	4,323
	110/01/02 - 05/3/203					40.007	A 0.78	8

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL. MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 3 OF 5 Fiscal Year 2002-2009 DETAIL COST REPORT

6,362 20,637 7,643 239,390 1,718 2,063 2,338 1,718 6,165 2.28 2.58 1.90 68.523 126,125 క 54,487 174,550 65,452 209,676 74,159 237,568 38,439 ¥ 55,677 16,830 20,217 75,779 22,906 42,775 18,975 1.90 2.28 2.58 2.14 ₹ 3,025 3,634 23,010 4,118 28,071 1.90 2.28 2.28 1.90 489.281 1,805,172 1,564 10,062 1.383 8 8 8 8 8 | 14 | Medi-Cal Costs | 1001/02 - 06/30/02 | 14 | Medi-Cal SNA Upper Limits | 1001/02 - 06/30/02 | 15 | Medi-Cal SNA Upper Limits | 1001/02 - 06/30/02 | 15 | Medicare/Medi-Cal Crossover Costs | 1001/02 - 06/30/02 | 1001/02 - 06/30/02 | 16 | Medicare/Medi-Cal Crossover Costs | 1001/02 - 06/30/02 | 1001/02 - 06/30/02 | 16 | Medicare/Medi-Cal Crossover SMA Upper Limits | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/03 | 1001/02 - 06/30/ 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 Legal Entity. Didi Hisch Psychiatric Service Legal Entity Number: 00183 Mode: 15 - Outpatient (Program 1) 25 Enhanced SOMC (Refugees) Costs
26 Enhanced SDMC (Refugees) SMA Upp
27 Enhanced SDMC (Refugees) Medising
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29 Healthy Families Costs
29 Healthy Families SMA Upper Limits
30A
31A Healthy Families Published Charges Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County: Los Angeles County Code: 19 Healthy Families (SED) Units Allocation Percentage
Total Units
Gross Cost
Cost per Unit Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Units

ALLOCATION MH 1968A

S TO SERVICE FUNCTIONS - MODE TOTAL	COSTS TO SERVICE FUNCTIONS - MODE TOTAL		DETAIL COST REPORT	
STSOS (COSTS TO SERVICE FUNCTIONS - MODE TOTAL	

DEPARTMENT OF MENTAL HEALTH
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FISCAI Year 2002-2003

	County Code: 19		Ś						
Particle Particle	Legal Entity: Didl Hirsch Psychiatric Service		^	M	×	>	Z	W.	AB
1 1 1 1 1 1 1 1 1 1	Mode: 15 - Outpatient (Program 1)		Service	Service	Service	Service	Service	Service	Service
March Percentage	Mode: 10 - Outpanera (Program 1)		3	19	09	10	62	100	67
March Under Color 1,345 5,111 1,777 1,775	Allocation Percentage		0.23%	0.02%	0,15%	20.80%	12.29%	1	0.00%
1970 1970	Total Units		15,403	348	5,511	22,180	454,015	-1	2
Contract New Principle 1,00 1,0	Gross Cost		29,236	2,553	8 (20	20 30°	13/2 84/	- 13	107
SMA part of the part Unit 2.9 to 2.5 to 4.2 to 4.2 4.7	Cost per Unit		1.90	1.90	3.47	3.47	3.47	3.47	3.47
Haddeare Made Carl Units State Units (1971) 2.5 (1980) 2.5 (1981)	SMA per Unit		2.28	2.28	4.23	7.23	4.23	423	4.23
Moderare Medical Case per Unit 1970 M2 - 662000	Published Charge per Unit		2.58	2.58	4.72	477	4.72	4.72	4,72
Mod-Car Units	Negotiated Rate / Cost per Unit		1.90	2.14	38	347	3.47	38	3 84
Modicare/Modicare/Cardonsone Units		07/01/02 - 09/30/02	98	169	880	2,150	57,020	4,800	7
International Construct Units International Construct Unit	- Medi-Cal Units	10/01/02 - 06/30/03	4,522	754	2,965	7,940	125,072	286	
Enhanced SDMC (Children) Units 1001002 - 0800002	Madicara Manif. Cal Crossovar I loge	07/01/02 - 09/30/02					15,626		
Enhanced SDMC (Cnicken) Units 1001012 - 0630002 175 1117 1,177 2 1111		10/01/02 - 06/30/03					32,734		
Financial SDMC (Fichigues) Units 1100102 - 06800000 13010 14111 1,1177 1	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
Financed SDMC (Refugees) Units Orbitolize Geldolds Financed SDMC (Refugees) Units Orbitolize Geldolds Financed SDMC (Refugees) Units Orbitolize Geldolds Financed SDMC (Refugees) Units Orbitolize Geldolds Financed SDMC (Refugees) Units Orbitolize Geldolds Financed SDMC (Refugees) Coasts		10/01/02 - 06/30/03					- Total		
Non-Med-Cal Units (707 Mag. 2000000000000000000000000000000000000	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03					-		
Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Non-Necy Court Necy	Healthy Families (SED) Units	07/01/02 - 09/30/02			22	111	1,177		
Non-Medical Class Total Mass 17,722 1,142 1,143 1,144 1,143 1,143 1,144 1,143 1,144 1,143 1,144 1,14		10/01/02 - 06/30/03	83		414	900	3,858	040	
Medical Costs 1070/102 - 08/20002 135 1,422 7,461 1,92,569 1,416 1,92,569 1,416 1,92,569 1,416 1,92,569 1,416 1,92,569 1,416 1,92,569 1,416 </td <td>Non-Medi-Cal Units</td> <td></td> <td>10,732</td> <td></td> <td>1.187</td> <td>11 405</td> <td>718,530</td> <td>007</td> <td>ALUS CONTRACTOR</td>	Non-Medi-Cal Units		10,732		1.187	11 405	718,530	007	ALUS CONTRACTOR
Medicare Medicar	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	07/01/02 - 09/30/02	125	1,122	3,054	7.461	197,686	6,247	284
Med-Cal SMA Upper Limits Options - Designors 1,547 3,722 9,086 24,1166 7,544 Med-Cal SMA Upper Limits Options - Designors 10,310 1,717 1,227 4,151 10,141 24,806 9,896 9,896 9,890 9		10/01/02 - 06/30/03	8,583	153	10,255	27,555	434,059	1 861	
Machica Published Charges 1001072 - 0802002		07/01/02 - 08/30/02	150	1,347	3,722	9080	241,195	7,614	321
Med-Cal Published Charges Official Cassover Cests Official Cas		10/01/02 - 06/30/03	10,310	1,719	12,500	33,586	529 055		
Medicare Medicar		07/01/02 - 09/30/02	170	1,527	4.151	10.141	280,848	1	8
Medicare Medicare Rates 100/10/2 - 06/3002 1/20 1/20 2/20 Medicare Medicar		10/01/02 - 06/30/03	11,682	1,948		1 404	108 821		280
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DEPARTMENT OF MENTAL HEALTH
PAGE 5 OF 5
Figeal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 19664 (65/03)

Cost per Unit

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Function Function AF Service Function 1,451 1,009 3.41 1,362 75 1,671 1,864 490 17,372 44,339 54,399 23,634 80,321 44,339 19 24 R 40,387 6,247 15,944 14,523 1.045 2.834 2.834 3.78 3.78 2.78 1,741 1,741 55 2,135 61 61 929 07/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 97/01/02 - 06/30/03 10/01/02 - 06/30/03 97/01/02 - 06/30/02 10/01/02 - 06/20/03 Enfranced SD/MC (Refugees) Coats
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30 Healthy Families SMA Upper Limits
31 Healthy Families Published Cherges
32 Healthy Families Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Enhanced SD/IMC (Refugees) Units Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units SMA per Unit Published Charge per Unit Negotlated Rate / Cost per Unit Healthy Families (SED) Units Medi-Cai Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Enhanced SD/MC Costs Non-Medi-Cal Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 1 Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

1.599 26,535 黑 36,270 423 8,648 35,061 7,910 7,910 41,729 7,910 9,865 뚶 7,481 513 22 22 23 313 45 610 610 610 11,850 3.56% 10,670 20,404 8,762 16,914 16,914 2 28 1 28 1 28 1 28 1 28 1 8,949 Service 뚲 249 656 73,165 358,450 30,650 50,650 60,650 5297,136 139,186 1.89 695 484 (576) 32,090 157,215 306 ¥ 12,472 3,95% 27,800 37,800 3,236 4,647 31,731 3,862 26,303 3,862 26,303 2,038 7,854 2 2 2 2 뚲 75,828 38 555 141 584 56 013 205,889 45 887 158,486 158,486 26 86% 210,904 256,946 1.22 1.77 1.45 1.45 190,03 31,646 Function 682,611 143,812 682,811 120,832 566,902 189,056 770,225 143,812 1,187 (431) (431) 278,245 200.00% 956,615 Mode Total 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 97/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/03 10/01/02 - 06/20/03 07/01/02 - 06/20/03 10/01/02 - 06/20/03 07/01/02 - 06/00/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 08/30/03 17/01/02 - 06/30/03 Enhanced SDAMC (Rehtgees) Costs
Enhanced SDAMC (Rehtgees) SAM Lipper Limits 07/01/02 - 06/30/03
Enhanced SDAMC (Rehtgees) Published Charges 07/01/02 - 06/30/03
Enhanced SDAMC (Rehtgees) Published Charges 07/01/02 - 06/30/03 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Negotiated Rates Medicare/Medi-Cal Crossover SMA Upper Limits Legal Entity Dubnoff Center Legal Entity Number: 00184 Mode: 15 - Culpatent (Program 1) 23 23A Enhanced SD/MC Published Charges 24 Enhanced SD/MC Negotiated Rates 24A Enhanced SD/MC SMA Upper Limits Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Units Healthy Families Negotiated Rates Enhanced SDVMC (Refugees) Units Enhanced SD/MC (Children) Units County: Los Angeles ty Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits 16 Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Non-Medi-Cal Units County Code: Medi-Cal Costs Medi-Cal Units Cost per Unit SMA per Unit

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Legal Ently Number ELCENTRO DE AMASTAD. INC. Legal Ently Number 15 - Outpatient (Program 1) Adocation Percentage Total Units Gross Cost		A CONTRACTOR OF THE PARTY OF TH	The state of the s		-		-	
al Entity Mumber: 00:155 Moder: 15 - Outpatient (Program 1) Africation Percentage Total Units Gross Cost		×	8	U	٥	3		0
Allocation Percentage Total Units Gross Cost	-	Mode Total	Service	Service	Service	Service	Function	Function
Aliccation Percentage Total Units Gross Cost			83	8	10	12		35
From Units Gross Cost		100 00%	0 16%	53.09%	5,41%	0.27%		234%
		1 056 082	1,568	574,845	67.148	2,863	200	24,742
Cost nor Ital	processor and a second		9000	0.00	10 C	D OR		0.08
SMA per Unit			1.77	177	2.28	2.28	2.28	2.28
Published Charge per Unit			1 58	1.56	181	1.50	1.56	1.58
Negotiated Rate / Cost per Unit	The second second		1.58	127	150	1.58	1.58	1.58
The second secon	07/01/02 - 09/30/02			871.08	11.015	375		420
Medi-Cal Units	10/01/02 - 06/30/03		200	270,791	40.282	1,156		21,530
Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
O Enhanced SD/MC (Children) Units	07/01/02 - 08/30/02 some mo - 08/30/03							
Enhanced SOMIC (Refugees) Units	7/01/02 - 06/30/03							
Health Families (SED) Units	07/01/02 - 09/30/02							
	0/01/02 - 08/30/03		1 704	241.878	7 28D	1 306	210	3.415
The second of th				613.618				
Medi-Cal Costs	07/01/02 - 08/30/02	175.901	100	02 200	10,744	386		3+001
	10/01/02 - 08/30/03	200,373	8	140 412	28.114	386		968
Medi-Cal SMA Upper Limits	1001/02 - 08/30/03	4 154 241	384	478,300	81.843	2.633		49,088
	07/01/02 - 09/30/02	284 924		142,478	17,404	BRES		999
SA Medi-Cal Published Charges	10/01/02 - 06/30/03	901,212	316	427,860	63,646	1,126		34,017
Medi-Cal Magnifished Rober	07/01/02 - 09/30/02	284,924		142.478	17.404	200		964
	10/01/02 - 06/30/03	801212	316	427,880	62,646		Oran Maria	200
Medicare/MedHCal Crossover Costs	67/01/02 - 09/30/02							
7	10/01/02 - 06/3003 07/04/03 - 06/3003				Ī			
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 08/30/03							
Medicare/Med-Cal Crossover Published Charges	07/01/02 - 09/30/02							
	CHOINE - UNICOUS						I	
20 Medicare/Medi-Cal Crossover Negotiated Rates	10-01/02 - 06/30/03							
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Enhanced SD/MC Costs	0/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
22A Enhanced SDANC SMA Upper Limits	10/01/02 - 06/30/03							
23 Enhanced SDAMC Published Charges	07/01/02 - 08/30/02							
	10/01/02 - 06/30/03							
Enhanced SD/MC Negottated Rates	10/01/02 - UN 30/02 10/01/02 - 06/30/03							
Enhanced COMM (Bothmass) Coats	CONTRACTOR CONTRACTOR	THE PROPERTY OF THE PARTY OF TH	STATE STATE		The second second	200000000000000000000000000000000000000		-
	07/01/02 - 06/30/03							
Refugees) Published Charges	07/01/02 - 06/30/03							
	07/01/02 - 06/30/03				200000000000000000000000000000000000000		STATE OF THE PARTY	0000000000
established to the company of the co	07/01/02 - 09/30/02	The second second second						
Healthy Families Costs	10/01/02 - 06/30/03							
Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							3
	701/02 - 09/30/02							
Healthy Families Published Charges	10/01/02 - 06/30/03							
Healthy Families Negotiated Rates	07/61/02 - 09/30/02							
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FISCE! Year 2002-2003

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

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Enhanced SDMC (Refugues) SM4 Upper Limits 07/01/02 - 06/30/03
Enhanced SDMC (Refugues) Published Charges 07/01/02 - 06/30/03
Enhanced SDMC (Refugues) Negotisted Rates 07/01/02 - 06/30/03 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/13) MAN ENTRY EL CENTRO DE AMISTAD, INC Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity Number: 00165 Mode: 15 - Outpalient (Program 1) Medi-Cal Units

Medicare/Medi-Cal Crossover Units

Medicare/Medi-Cal Crossover Units

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Enhanced SDAMC (Children) Units Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotlated Rates Medicare/Medi-Cal Crossover Costs Healthy Families Published Charges Healthy Families SMA Upper Limbs Healthy Families Negotiated Rates Enhanced SD/MC (Refugees) Units Negotisted Rate / Cost per Unit County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Published Charge per Unit Enhanced SD/MC Costs Healthy Families Costs Von-Medi-Cal Units Medi-Cal Costs Cost per Unit Groes Cost

Non-Medi-Cal Costs

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

1,365 1,451 805 806 29,273 15,128 ¥ 2 2 2 2 19,161 51,173 25,737 68,772 54,283 19,887 53,067 11,286 30,163 66,636 196,791 196,721 263,123 713,653 207,729 663,332 115,405 Function 10 413 069 429 1,00 2,109 53 55 Function 86,296 341,258 149,487 591,146 92,902 367,379 89,523 354,020 1,881 11,155 183,348 1.10 333,981 1.06 751 4.094 14,708 7,092 4,408 15,833 4,247 15,258 Function 03 꽃 177,733 601,104 179,745 17,284 156,623 461,369 3,804,606 2,963,625 9,303,058 9,111,865 158,867 476,374 209,847 630,940 119,855 501,153 164,591 494,189 4,150,484 5,783,386 444,737 100.00% 16,963,504 Mode Total | 254 | Enhanced SDMC (Refugees) Costs | 07/01/102 - 06/30/03 | 25 | Enhanced SDMC (Refugees) SMA Upper Limits | 07/01/102 - 06/30/03 | 26 | Enhanced SDMC (Refugees) Published Charges | 07/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 26 | Enhanced SDMC (Refugees) Published Charges | 07/01/02 - 06/30/03 | 26 | Enhanced SDMC (Refugees) Negotilated Rules | 07/01/02 - 06/30/03 | 26 | 46-etttry Families Costs | 07/01/02 - 06/30/02 | 26 | 46-etttry Families SMA Upper Limits | 07/01/02 - 06/30/02 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06/30/03 | 27/01/02 - 06 07701102 - 0613002 1001102 - 0613002 07701102 - 0613002 07701102 - 0613002 1001102 - 0613002 1001102 - 0613002 1001102 - 0613002 07701102 - 0613002 07701102 - 0613002 1001102 - 0613002 1001102 - 0613002 1001102 - 0613002 1001102 - 0613002 1001102 - 0613002 1001102 - 0613002 1001102 - 0613002 07/01/92 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/0 1/02 - 06/30/03 07/0 1/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Negotiated Rates Medicare/Medi-Cal Crossover SMA Upper Limits County: Los Angeles
County Code: 19
Legal Entity: Enti 28 Healthy Families Costs
28d Healthy Families SMA Upper Limits
30d Healthy Families Published Charges
31A Healthy Families Negotiated Rates
32d Healthy Families Negotiated Rates
33 Non-Medi-Cal Costs Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper LImits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Medicare/Medi-Cat Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

Service Serv			¥	MIL	100				
Service Serv	Legal Entity: Entitlealth & Research		π	-	-	¥	-	М	z
Machine National Property Machine Mach	gal Enity Number: 00188		Service	Service	Service	Service	Service	Service	
According Particularies Control Particularies Co	Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Furction	Function	Function	2
Colin March Colin Coli			31	z	41	42	47	92	
Triangle of Charles Case of Ch	Allocation Percentage		0.01%	0.01%	4.99%	52.64%	0.34%	6.60%	0.36%
1,116 1,161 1,16	Total Linits		718	820	498,814	5,283,519	33,917	996'999	
170 170	Good Cost		1,218	1,561	846,284	8,929,838	57,542	1,119,667	64,626
State United State United State St		15,300,000,000,000,000				. 20	04.	1 20	4.7
Application Charge per Unit 1, 10	Cost per Unit		1.70	2	1.70	0.77	2000	2 20	000
Model-call Units	SMA per Unit		2.28	2.28	2.28	2.28	877	077	077
March Carl Cassover Units	Published Charge per Unit	Control of the Contro	1.80	1.60	1.80	1.80	1.80	1.80	1.0
Model-Carl Units	Necotiated Rate / Cost per Unit	No. of Contract of	1.76	1.78	1.78		1.76	1.76	1.76
Reduction This Action of Thi					400 000		A NOTE	104 840	A 34
International Charges Charge Char	Maral Coul links	07/01/02 - 09/30/02	410	190	72,665	ľ	3,700	010401	0,644
Noticine Noticine	Michael Cilia	10/01/02 - 06/30/03	78		250,719	2,8	21,924	325,376	14,00
Engineerical Consistence Units 1000/102 - 06000000000000000000000000000000000	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	07/01/02 - 09/30/02				9,612		4,491	
Enhanced SDMC (Children) Units (1070/102 0450002) Sentanced SDMC (Children) Units (1070/102 0450002) Sentanced SDMC (Children) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) Units (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Limits (1070/102 0450002) Sentanced SDMC (Refleques) SSM Upper Li		10/01/02 - 06/30/03				40,753		10,897	
Enhanced SDMAC (Railingers) Units		CD/05/05 - CD/10/70							
Second Second Citations Control Citations	Enhanced SD/MC (Children) Units	ATLANTO CAMBRIDE							
Activities Control C		DOLLAR DOLLAR DOLLAR							
Non-Machine (SED) Units		CONTRACTOR CONTRACTOR			4 774	44.029	909	3173	130
Von-Modification Charges (VOTION 2 - 00-0000) 200 (VOTION 2 - 00-0000) 6.00 6.00 6.00 Modification Charges (VOTION 2 - 00-0000) 122 123 1.446.057 8.266 1.447 2.266 1.447 2.266 1.446.057	Healthy Families (SED) Units	0//01/02 - USESUNG		440	20000	1	4 450	7 174	CAP
Work-Lead Call Units COTONIO CONTRACTOR 400 100,544 1,202,200 8, 100 8, 100 8, 100 8, 100 8, 100 8, 100 8, 100 1,200<		10/01/02 - 06/30/03		390	10,086	1	1,160	2010	
Medical Costs	Non-Medi-Cal Units	The state of the s	230	450	160,543	_{	8,708	0007 900	1/105
Medical Cests United Cal Cests 455,559 455,459 37,156 6 Medical Cests 1001102 - 0000002 132 306 462,559 45447 2 Medical Cal SNA Upper Linits 1001102 - 0000002 172 162 130,853 1,176,779 4,447 2 Medicare Medical Cal Crossover Coats 1001102 - 000000 172 152 454,777 4,954,177 4,954,177 4,954,177 4,954,177 4,954,177 4,954,177 4,954,177 4,956,177	55555650000550005600000000000000000000	CHICAGO COLONIA	NON	183	124 344	L	6.286	177,476	10,590
Medical SNA Upper Linits Ordering - consolidation 178 182 171,529 1,586,722 6,447 2 Medical SNA Upper Linits 10001022 - consolidation 178 162,722 1,586,722 6,487,724 6,987 7 Medical Cal Published Charges 10010022 - consolidation 172 152 152,723 1,517,880 39,433 6,487 7 MedicareMedical Charges 1001002 - consolidation 172 152 152,234 1,517,880 39,433 6,487		מייטורים - השיפותים	200	-	475 752	L	37 106	652.018	23,901
Medical SMA Upper LImits OTATION CONSORRY TEXT 162 110.00 </td <td></td> <td>1001/02 - 00/30/03</td> <td>196</td> <td>200</td> <td>100</td> <td>1</td> <td>8.447</td> <td>248 511</td> <td>14.232</td>		1001/02 - 00/30/03	196	200	100	1	8.447	248 511	14.232
Medicare Medicar		07/01/02 - 09/30/02	COA	CHO	100,144	1	40.087	744 887	12.
Medicare Medicar		10/01/02 - 06/30/03	178		2/1/003	1	4 400	900 900	14 946
Moderate Moderate	Comment of the Commen	07/01/02 - 09/30/02	738	162	130,633	_1		100,430	200 300
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Healtty Families Negotiated Rates 0701102 : 08/30/02 10/01/02 : 08/30/03 6/68 17,789 287,174 1,971	Healthy Families Published Charges	ACTIVITIES - CHEMICAL		684	18,173				
Healthy Families Negodiated Rates (10,01102 - 00/30,00) 1971	A	COMPANY CHANGE			8,397				228
TOOLS TO TOO TO TOO TO TOO TO TOO TO TOO TO T		Carporing database		689	17,789				
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1868A (19503)

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15	LADS ENTY, END HERRY & RESERVED		Carino	Carrie	Service	Sarvina	Service	Service	Sarvice
26	Mode: 15 - Outpatient (Program 1)		Furction	Function	Function		Function	Function	Function
Ιŧ			57	19	62		71	76	77
÷f	Allocation Percentage		0.00%	100.1	22.30%		0.06%	200	1.103
-	Com Com			247 968	1 190 ABS	1	4 757		194 967
-11	sennosensenoenenenenenen (s.	21.10							
-	Cost per Unit		2	3 10	3.10		2.85		2.65
+	San San Cal		7.00	4 42	20.0	1	0000		000
4-	Menobiated Rate / Cost per Unit		R	331	331	331	2.96	2.98	2.96
11	TO THE PARTY OF TH								
-	Medi-Cal Units	10/01/02 - 06/30/03	9	29.567	546,366	375	1,803	9	40,517
+		07/01/02 - 09/30/02			900,00				2,483
T-	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03			116,564				5,698
	Entranced SDAMC (Children) Units	07/01/02 - 09/30/02							
		10/01/02 - 06/30/03							
8	Enhanced SD/MC (Retugees) Units	07/01/02 - 06/30/03		1000	2010	8			
	Healthy Families (SED) Units	AND AND AND AND AND AND AND AND AND AND		A con	13 061	8 98			582
3	Non-Medi-Cal Units	100 100 - 000 000		19,650	275,009	136			5,858
-919-	The state of the s	CONTRACTOR CONTRACTOR	97	20 477	874 274	1 882	1.660		37 118
3 45	Medi-Cal Costs	10/01/02 - 08/30/03		700,307	743.277	1,197	4.574	171	115,607
		07/01/02 - 09/30/02	99	37,763	825,297	2,496	2,012		44,36
77	Medi-Cal SMA Upper Limits	10/01/02 - 08/30/03		125,026	2,311,128	1,586	5,486	206	138,163
	15 stool Cal Bublished Channel	07/01/02 - 09/30/02	99	29,599	654,396	1,977	1,73		39,027
de	Medical rugini iod Charges	10/01/02 - 06/30/03		99,016	830,326	1,256	4,000	180	121,56
7	Medi-Cal Negotiated Rates	87/01/02 - 08/30/02	20	28,562	545,562 ans 474	36.	4 745	177	119 830
ś		TURDIANZ - UNICHOUS	Section of the second	100	1,000,4	2000			
1	Medicara/Medi-Cal Crossover Costs	07/01/02 - 09/30/02			127,646				7,065
17A		10/01/02 - 06/30/03			371.916				8 467
	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02			101 ANY ANY				20,112
18		מאסומים בישומים			494 000				7.449
2 3	Medicare/Medi-Cal Crossover Published Charges	HADLAND DATACHER			390.489				17,694
		07/01/02 - 09/30/02			132.420				7,350
74	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03			385,827				17,458
		07/01/02 - 09/30/02	in second second						
214	Enhanced SD/MC Costs	10/01/02 - 06/30/03							
		07/01/02 - 09/30/02							
18	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03		-					
23	Enhanced SDAAC Published Chames	67/01/02 - 08/30/02							1
23A	Control Control of the Control of th	10/01/02 - 06/30/03							
	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
	ANGEST STREET, CLEEK CO. C. C. C. C. C. C. C. C. C. C. C. C. C.	CONTROL SOLION	THE REAL PROPERTY.		The second second		AND DESCRIPTIONS		
_	Enhanced SD/MC (Rehignes) Costs	07/01/02 - 06/30/03							
2	Enhanced SD/MC (Refugees) SMA Upper Limits								
1	Enhanced SDIMC (Relupnes) Negotiated Rates				The second second				
17		CHANGE CHANGS	000000000000000000000000000000000000000	Ch. RAKA	10 104	287	NI CONTRACTOR		
28 28	Healthy Families Costs	10/01/02 - 06/30/03		22,322	44,615				1,604
		07/01/02 - 09/30/02	ŧ	12,669	13.515				oll in
14	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03		29 883	59,148				1,916
등	Healthy Families Published Charges	07/01/02 - 09/30/02		10,033	10,703				1.686
d		10/01/02 - 06/30/03		25.637	40,543				and a
32	Healthy Femilies Negotiated Rates	10/01/02 - 08/30/03		72,157	46,284	198			1,664
	december to the contraction of t			400 000	177.465		(0)		18,715
	Non-Med-Cal Costs	The state of the s	The second second	100,20	D11, Turk		-		

DEPARTMENT OF MENTAL, MEALTH
PAGE 1 OF 3
Flecal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL (MH 1966A (05/03)

County. Los Angeles

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

6,830 2.28 2.28 2.08 2.460 8,086 3,633 뚲 215 215 215 228 206 206 215 120 뚲 5 84% 203 587 1 79 2 28 2 06 2 06 2 08 16 568 96 377 33,154 42,312 217,220 38,229 38,229 198,280 241 135 1,61 46,684 (1) 504 (1) 847 153,857 56,075 56,075 56,075 34,829 똣 705 1.40 1.77 987 Service Function ž 806,838 2,059,850 1,280,183 4,072,271 1,145,834 3,864,496 1,146,791 100.00% 3,684,312 3,483,628 Mode Total 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 56/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 07/01/02 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Legal Entity. Five Acres Boys' & Girls Aid Society of Las Angeles Legal Entity Number 10647 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Healthy Families Costs

Healthy Families SMA Upper Limits

Healthy Families Published Charges

Healthy Families Negotisted Rates 23 Enhanced SD/MC Published Charges 21 Enhanced SD/MC Costs
22 Enhanced SD/MC SMA Upper Limits 244 Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Cost per Unit
SMA per Unit
Published Charge per Unit
Negotiated Rate / Cost per Unit Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Allocation Percentage Non-Medi-Cal Costs County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Gross Cosk 13A

rDMy Decement/2003CRN/SA Corl Reportation (BAFT/VEACRES-Cort Report-Keah Wurde

ACES AGENCY	JNCTIONS - MODE TOTAL
CALIFORNIA HEALTH AND HUMAN SERVICES AGBICY	ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

	County Code: 18		N.	£	Ě	ž	Yes.	Yan .	
Machine Protein Prot	Legal Entity, Five Acres Boys' & Girls' Aid So	clety of Los Angeles	I	-	7	×		2	z
According Present Pr	gal Entity Number, 00447		Service	Service	Sarvibe	Service	Service	Service	Service Fundament
Control Office Cont	Mode: 15 - Outpased (PTograff 1)		Turner and	67	K2		5		62
Committee Comm	Microllon Parcentace		0.35%	36.63%	1.44%	0.02%	30.70%		18.17
Cost Detail	Total Late		8.875	715,569	28,256	338	730,892		334,61
Control Deficies Control Def	Gross Cost		12,316	1,276,196	60,228	607	1,089,478	1	632,85
SMAGEST Company Comp	Cost ner Inii		1 75	178	1.78	27	1 46		1.8
PASSIGNED FROM 2.00	SMA par link		228	2.28	2.28	2.28	2.28	127	4.23
Mode Cal Units	Published Charge par (In)		206	2.08	2.08	2.08	2.06		300
Mode Cast Utabs OTIVITIOS DESCRICTOR 128 MOD 1,500	INegotiated Rate / Cost per Unit		2.06	2.06	2.08	2.06	2.06		3.8
Mode Cal Utals UOTIVID. 2003002 200.00 150 1			THE PERSONS	-	2000				See Pull
Hoteling (ED) Units	_	07/01/02 - 09/30/02 10/01/05 - 06/30/03		5AA 439	0.158		S14 587		250.55
Residency Model Call Challeson Units CONTRICT CANDON	_	CONTRACT DESCRIPTION		han loon	1				
Enhanced SOMAC (Children) Units 100102 - 0020000	7	10/01/02 - 06/30/03							
Entanced SUMAC (Religious) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 1 (2010) Units Figure 2 (2011) Units Figure 2 (2	+	07/01/02 - 09/30/02							
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Non-Native Families Carlo Units Carlo		07/01/02 - 08/30/02							
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Medical Costs (20) 101702 - 0000000000000000000000000000000000			6,875	270		82%	The second second	130	The state of the s
Mode Cas	1	07/01/02 - 09/30/02		229,711	33,949		287.244		158,9
Modificate Nach Upper Limits (177 URZ) - 06/2002 1,272,584 4,2541 44,377 Modificate Dublished Charges 1,001.022 - 06/2002 1,202,580 1,501.249 1,501.249 Modificate Medicare Medic		10/01/02 - 06/30/03		1,046,003	16,280		72.236		473,87
Modicare Medical Charges 100 Modicare Medical Charges 100 Modicare Medicare	ModLCal SMA I loner I limite	07/01/02 - 09/30/02		250,664	43,641		447,875		355,5
Medicare Medicare And Case State 100 (102 - 002)0000000000000000000000000000000	-	10/01/02 - 06/30/03		1,337,218	20,880		1218,808		201,000
Medicare/Medicar	-	07/01/02 - 09/30/02		200,328	2000		0 100 V		GM2 14
Medicare Medical Consolver Published Charges 1/10/102 - 00/2002 1/10/103 - 1/10/248 1/10/1248 <t< td=""><td></td><td>100102 - 063003</td><td></td><td>200,000</td><td>OPP OF</td><td></td><td>AOA SOR</td><td></td><td>322.77</td></t<>		100102 - 063003		200,000	OPP OF		AOA SOR		322.77
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Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/02 - 06/20/03 Enhanced SD/MC (Refugees) Mapplished Charges 07/01/02 - 06/20/03 07/01/02 - 06/20/03 Enhanced SD/MC (Refugees) Mapplished Charges 07/01/02 - 06/20/03 07/01/02 - 06/20/03 Healthy Families Costs 07/01/02 - 06/20/03 Healthy Families Published Charges 07/01/02 - 06/20/03		_							
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Healthy Families Costs 07/81/02 - 08/30/02 Healthy Families SMA Upper Limits 1/00 LNZ - 06/30/02 Healthy Families Published Charges 1/00 LNZ - 06/30/02 Healthy Families Published Charges 1/00 LNZ - 06/30/02 Healthy Families Negotiated Rates 1/00 LNZ - 06/30/03	5	07/01/02 - 06/30/03	TOTAL CONTROL		TOTAL STREET	and the control of	-	SECTIONS	THE PERSONS
Healthy Families SMA Upper Limits (270-1702 - 087-3002) Healthy Families Published Charges (370-1702 - 087-3002) Healthy Families Published Charges (370-1702 - 087-3002) Healthy Families Negotiated Rates (370-1702 - 087-3003)		07/01/02 - 09/30/02						2000	
Healthy Families SMA Upper Limits 07/01/02 - 06/30/03 Healthy Families Published Charges 07/01/02 - 06/30/03 Healthy Families Published Charges 07/01/02 - 06/30/03 Healthy Families Negotiated Rates 07/01/02 - 06/30/03		10/01/02 - 06/30/03							
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Healthy Families Published Charges 1001/02 - 09/30/03 1001/02 - 09/30/03 1001/02 - 09/30/03 1001/02 - 09/30/03 1001/02 - 09/30/03 10001/02 - 09/		10/01/02 - 06/30/03							
Healthy Families Negotiated Rates (97/01/02 - 06/30/03 (10/01/02 - 06/30/03		10/01/02 - 06/30/03							
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一番の一番の一番の一番の一番の一番の一番の一番の一番の一番の一番の一番の一番の一	120	10/01/02 - 06/30/03			Contract of Contract of			-	Section Section

DEPARTMENT OF MENTAL HEALTH
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FISCEI Year 2002-2003

DETAIL COST REPORT

CALIFORMIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

	cety of Los Angeles	0	۵	0	œ	20	1	2
Legal Entity Number, 00647		Service	Service	Service	Service	Sarvito	Service	Service
Mode: 13 - Culpations (Program 1)	-	77	No.	Lincoln				
Aliocation Percentage		0.04%						
Total Units		002						
GIORS COST	good of the control o	1,944	Personal Control	STATE STATE STATES	TEST DESCRIPTION OF THE PARTY O	200000000000000000000000000000000000000		
Cost per Unit	The second second	217						
SMA per Unit		2.41						
Negotiated Rate / Cost per Unit		247						
	CTANAMY CONTINUE	100.1	-					
Medi-Cal Units	10/01/02 - 06/30/03	570						
	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Office	10/01/02 - 06/30/03							
Enhanced SD/MC (Children) Units	07/01/02 - 08/30/02							
	TOWN TOWN CONTINUES							
CHARLESO COUNTY (NOTABLES) CHIES	07/01/02 - 0a/30/02							
Healthy Families (SED) Units	10/01/02 - 06/30/03							
Non-Medi-Cal Units			-		The second second		CONTROL OF THE	200000
	07/01/02 - 09/30/02	283						
Medi-cal Costs	10/01/02 - 06/30/03	1,230						
Marif Cal Child I broat I imite	20/02/05 - 00/30/05	443						
The state of the s	10/01/02 - 06/30/03	1,944						
15 Medi-Cal Published Charges	07/01/02 - 09/30/02	325						
	10/01/02 - 06/30/03	1,420						
Med-Cal Negottated Rates	TOWNSHIP - DRINGS	1 230						
дь совью ветрановання повына в правование в правование в правование в правование в правование в правование в п			Section 1	THE PERSON NAMED IN	STREET, SQUARE,	000000000000000000000000000000000000000	200011100000	
Medicare/Medi-Cal Crossover Costs	97/01/02 - 09/30/02							
	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
Maricare Medi-Cal Consover Published Chames	07/01/02 - 08/30/02							
19A	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
andernabilitation in a second	07/01/02 - 09/30/02		0000000000000	Total Description	1			
Enhanced SD/MC Costs	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02				100000			
Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23 Enhanced SDAMC Published Charges	07/01/02 - 08/30/02							
	10/01/02 - 06/30/03							-
Enhanced SD/MC Negotiated Rates	TOTAL ON SOUNT							
	-	Company of the	STATE STATE STATE OF	STREET, STREET,	THE REAL PROPERTY.		Market State of the State of th	
Entranced author (neughers) costs	UNUTAK - UNIONING							
Entitleded SUMPL (Retrogrees) SANA Upport Letters	-							
Enhanced SD/MC (Rehippers) Negotiated Rates	-							
CONTRACTOR OF THE PROPERTY OF	CONDENS. CONTRACTOR	STREET, STREET	8.000					
Healthy Families Costs	10/01/02 - 06/30/03							
30 Landle Cariffee Chita I forcer I fmile	07/01/02 - 09/30/02							
regular commes com oppose trains	10/01/02 - 06/30/03							
Healthy Families Published Charges	07/01/02 - 09/30/02 40/01/02 - 09/30/03							
31A	07/01/02 - 09/30/02							
Healthy Families Negotlated Rates	TOTAL CANADA							
	The state of the s					-	The second name of the second	

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Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Legal Entity Number, 60724						-	-	4
SOUR ENTRY NUMBER: 00/24		V	Carrière	Consider	Carolica		Sandra	Sarvice
Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Function	Function	
			83	3		12	34	"
Allocation Percentage		100 001	0.02%	1.50%	1	0.38%	-1	0
Total Units		0 474 470	100	51,550	AND DAR	11.011	1	100
	Section of the sectio				H			
Cost per Unit			0.02	0.82	1.36	1.36	R	8 9
SMA per Unit	-			177	97	977		2000
Published Charge per Unit			1.70	2.70	2.51	251		2.5
Negotiated Rate / Cost per Unit			49	1.49	2.20	2.20	2.20	2.20
	67/01/02 - 59/30/02		396	14.847	83,356	1,454		
- Medi-Cel Units	10/01/02 - 06/30/03		18	35,636	364,118	2,697		240
The state of the s	07/01/02 - 09/30/02							
- Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10	07 /0 1/02 - 09/30/02							
10A Ennanced SUIMC (Children) Units	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	07/01/02 - 09/30/02							
13	10/01/02 - 06/30/03							
12 Non-Medi-Cal Units			125	871	16,397	4,582	248	
17	CONSTRUCT CONTROLLO	777 777	365	13.699	113,559	1,994	1,290	280
Medi-Car Costs	10/01/02 - 06/30/03	2.409.974	5	33,068	496,051	3,674	6,860	327
7	07/01/02 - 09/30/02	954 217	701	26.279	190,062	3,338	2.159	971
Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	4 045,460	R	60,433	630,189	6,149		547
	07/01/02 - 09/30/02	1,048,085	673	25,240		3,675		1,069
Medical Published Charges	10/01/02 - 06/30/03	4,440,194		60,925				602
	07/01/02 - D9/30/02	917.798		22:22	183,363	3,221		937
Medical Negotated Kates	10/01/02 - 06/30/03	3,696,109	24	\$3,399			10,756	979
++-	CONTROL CONTROL							
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Published Charges								
20	07/01/02 - 09/30/02							
20A Medicars/Medi-Cat Crossovel Negouated Names	10/01/02 - 06/30/03					100000000000000000000000000000000000000	000000000000000000000000000000000000000	SECTIONS
	107/01/02 - 09/30/02					To the state of th		
Enhanced SD/MC Coets	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
224 Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03						Z,	
	07/01/02 - 09/30/02						X	
23A Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02		100					
- Enhanced SD/MC Negotiated Kates	10/01/02 - 06/30/03							200000000000000000000000000000000000000
Carbonal Office (Onlineary) Contra	POLICE CALMENTS		-					
Enhanced SONAC (Refunded) SMA Upper Limits	07/01/02 - 06/30/03							
PR Enhanced SD/MC (Refusees) /4006ated Rates			The second second					
13	County of Assets	200000000000000000000000000000000000000				00000000000		
Healthy Families Costs	40/04/02 - URSOUNE							
•	CONTRACTO - CONTRACTO	123						
Healthy Families SMA Upper Limits	10-01-02 - 06/30/03							
	07/01/02 - 09/30/02	136						-
31A Healthy Families Published Charges	10/01/02 - 06/30/03						-	
32 Haaitty Fumilias Negoniished Rates	07/01/02 - 09/30/02	116					-	
32A meaning remines inegotiation names	10/01/02 - 06/30/03	The second second	-	-	1	1	September 1	
33 Non-Madi Cal Cocke	And the second district of the last	195.854	15	904	22,338	6,242	308	

2.026

4.908

106,858

45,997

1001/02 - 09/3002 1001/02 - 09/3003 1001/02 - 09/3003 1001/02 - 09/3003 1001/02 - 09/3003 1001/02 - 09/3003 1001/02 - 09/3003

Healthy Families Published Charges Healthy Families SMA Upper Limits

Healthy Families Costs

Healthy Families Negotiated Rates

Non-Medi-Cal Costs

DEPARTMENT OF MENTAL HEALTH
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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Fiscal Year 2002-2003 뚲 5,422 47,456 8,475 82,925 9,980 87,434 100 19.604 꽃 뚲 DETAIL COST REPORT 24,487 40,981 45,115 45,115 133,713 39,543 117,198 17 974 뚶 47,085 1,691,849 27,689 647,315 78,901 2,831,473 30,459 772,614 86,751 3,117,104 26,697 624,602 76,039 2,732,123 3.45% 109,614 1.36 2.28 2.51 33,763 12,135 34,582 뜻 07/01/02 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 04/30/03 07/01/02 - 04/30/03 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03) Legal Entity. Foothil Family Service egal Entity Number: 00724 Mode: 15 - Outsulent (Program Medicare/Medi-Cal Crossover Units 10B Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County: Los Angeles Healthy Families (SED) Units SMA per Unit Published Charge per Unit Allocation Percentage County Code: 19 Non-Medi-Cal Units Medi-Cal Units

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

County: Los Angeles

CALIFORMA HEALTH AND HUMAN SERVICES AGENCY

32,620 2,28 2,28 468,00 1,62 34,018 క 464,136 392,408 25,450 1,623 뚶 96.940 1,77 ర 116 16,587 351 40,783 188 26,502 559 77,506 49,396 6,977,418 147,256 20,812,720 118 16,770 18,587 1.11 127 981 28,577 0.04% 7.26 806 177 14.445 2 유타됐 316 Œ 22 220 00, 694 3,969,054 966,379 468,001 1,408,391 65,938,931 257,811,688 331,823 984,860 47,481 100.001 328 786 2.081.989 Mode Total 07/01/02 - 09/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 100102 - 06/20/02 100102 - 06/20/03 100102 - 06/20/03 100102 - 06/20/03 100102 - 06/20/03 100102 - 06/20/03 10/0102 - 06/20/03 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity, Gateways Hosp & MHC Legal Entity Number: 00190 Mode: 75 - Ovgesterr (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotlated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Enhanced SD/MC (Refugees) Units Medicare/Medi-Cal Crossover Units Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Published Charge per Unit Negotiated Rate / Cost per Unit Healthy Families (SED) Units Medi-Cel Published Charges Medi-Cal Negotiahed Rates Entranced SD/IMC Costs **Jealthy Families Costs** Allocation Percentage Non-Medi-Cal Costs County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

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2,647 22,151 7,940 66,451 3,735 31,250 11,204 6,345,724 783,024 6,346,996 2,248,024 19,160,046 2,847 22,341 7,940 6,7019 33,778 81,489 1 638 \mathfrak{E} 41,441 2,622,494 6,470,016 8,876 29,627 305,609 13,815 29,369 1,62 2,28 488,00 1,63 18,140 212 807 638 417 300,287 131,705 6,059 £ 4,238 10,830 1.43% 1 62 2 78 466 00 1 63 3,336 2,621 8,7C1 873 Function 뜻 1 62 2 28 466.00 뚶 170 509 239 718 748,930 206 623 622 188,730 226 660 2.28 1.62 2.28 486,00 1.63 146,790 655 135 405 Ĕ 2,240 1,365 1,365 1,82 2,240 2,240 1,60 1,60 1,60 1,60 131,412 1 364 28 28 Function Z. 07/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 07/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 05/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/N2 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/03 Enhanced SD/MC (Refugees) Coets
Enhanced SD/MC (Refugees) SMA Upper Units 07/01/02 - 04/30/03
Enhanced SD/MC (Refugees) Rublehed Charges 07/01/02 - 04/30/03
Enhanced SD/MC (Refugees) Rublehed Charges 07/01/02 - 04/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/30/02 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Mode: 15 - Outpatient (Program 1) Legal Entity: Galeways Hosp & MHC tity Number, 00190 Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Healthy Families Published Charges Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotieted Rate / Cost per Unit County: Lns Angeles County Code: 19 lealthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Non-Wedi-Cal Units Medl-Cal Costs Medi-Cal Units Legal Entity Num Gross Cost Total Unit

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Service Serv			-	0	0	0	S.	-	=
Function Function	Legal Entity: Gallimays Hosp & MHC			T. O.	Complete	Condo	Candra	Carriera	Serve S
Control	al Entity Number, 00190		No.	Service	Service Function		Frinchon	Filtretire	Find
Act Act	Mode: 15 - Outpapent (H10gram 1)		Lincon	FUNCTION		-			
Color Color			19	75	200	76		-	
1200 1200	Allocation Percentage		0.40	0.25%	3.80.8	400			
Cast Per Unit	Total Units		200	200	41,000	200			
State building	Gross Cost		9,935	173.136	43,465	2	Contract Con		2000
Machicae Charles Machicae Ch	Cost per Unit		2.97	2.97	2.97	1.62			
700 700	SMA per Unit		4.23	4.23	4.23	2.28			
Mode Cast Units	Published Charge per Linil		2.00	7.00	7.00	465.C0			
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Enhanced SDAMC (Refugees) SMA Upper Limits Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced SDAMC (Refugees) Published Characteristics (2010) 2 - 04/2003 Enhanced Enha	Enhanced SD/MC (Rehugnen) Costs	07/01/02 - 06/30/03							-
Enhanced SDAMC (Refugees) Published Charges (07/01/02 - 06/00/03 -	Enhanced SDAMC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
Enhanced SD/AMC (Rain gless) Napprotein Rains (0770102 - 08/2002) 315 (1830) (020000 - 08/2000) (020000 - 08/2000) (07/20102 - 08/2000) (0.001/202 - 08/2000)	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							1
Healthy Families Costs Official Costs Official Costs 1,800 Healthy Families Costs Option Costs 1,000 rds 6670 rds 1,800 1,800 Healthy Families Costs Option Costs 1,000 rds 0,000 rds 1,000 rds 1,000 rds Healthy Families Negotiated Rates 1,000 rds 0,000 rds 1,000 rds 1,000 rds 1,000 rds	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							-
Healthy Families Costs Option Costs Option Costs Costs E482 Healthy Families SMA Upper Linits 07/01/02 - 08/2002 4.48 2.566 Healthy Families Published Charges 100/102 - 08/2002 7.23 4.312 Healthy Families Negotiated Rates 100/102 - 08/2002 316 1.648	30000000000000000000000000000000000000	CHANGE ARRANGE	0.00000	1 830					
Healthy Families Negotiated Rates 10001/02 - 06/2002 448 2,566 7,821 (0001/02 - 06/2002 448 7,821 (0001/02 - 06/2002 742 4,312 (0001	~	Original Consession	200	CDF 3					
Healthy Families Negotiated Rates Telephone 1,349 7,821 Healthy Families Published Charges 07/01/02 - 06/3002 742 4,312 Healthy Families Negotiated Rates 07/01/02 - 06/3002 318 1,948 Healthy Families Negotiated Rates 10/01/02 - 06/3003 357 8,547		CHURCH CONTINUES	448	2.606				100	
Healthy Families Published Charges (97/01/02 - 09/2002 742 4,312 10.01/02 - 09/2002 742 4,312 10.01/02 - 09/2002 742 4,312 10.01/02 - 09/2002 742 12/043 11.048 10.01/02 - 09/2002 742 10.048 10.01/02 - 09/2002 742 10.048		ACCOUNTS CONTROLL	2 240	7 821					
Healthy Families Negotiated Rates (2007/01/02 - 04/2000) 25/2 5/47		CHOCOL CONTON	275	l					
Healthy Families Negotiated Rates (2701.02 - 04/30/02 - 95/7 - 5.547	- Healthy Families Published Charges	Acres of the column of the col	336.6	ľ					
Healthy Families Negotiated Rates 10/101/02 - 04/20/03 957 5.547	7	TOUTHE - DOUBLES	910	1					
COS COLUMN TO LANCE		CONDICT - DECIDED	230	1					
The same of the sa		1001/02 - 00/001001	100	1	-	-			

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

County Code. 13			-		•			
Legal Entity, Hamburger Home, Inc.		A	9	3	Carriero	Service	Sarvica	Service
al Entity Number: 00174		Lifedo Todol	E mention	Supplies.	Finction	Function	Function	Function
Mode: 15 - Outpallent (Program 1)		MODE FORM	LOCAL DE LA COLONIA DE LA COLO	2	10	12	14	42
All and Constants		1,000,000	0.47%	813%	10.29%		0.66%	\$0 50°
Anceuri retreinage			4 700	200 874	192 618		12 355	1,115,141
Cones Ont		3 172 733	5,407	258,055	326 418	568	20,938	1,869,784
	Selection of the select				0.00	000	0000	1 60
Cost per Unit			1.28	128	2 20	2.78	2.28	2.28
SMA per Unit				100	1	1 85	4 88	1.86
Published Charge per Unit				141	80.	200	90 9	98 1
Negotiated Rate / Cost per Unit			1.41		B	1 00	1.00	
	CONTRACTOR CONTRACTOR			41,258	42.180		645	201,479
Medi-Cai Units	10/01/02 - 06/30/03		4,209	150,949	134,796	335	7,465	753,495
	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Units	10-01/02 - 06/30/03							
	07,01/02 - 09/30/02							
Enhanced SD/MC (Children) Units	MUNITAD - ORIGINA							
Commond CO/MIC (Definance) I Inite	DAMPINO CANDINA							
CIRCLE COLUMN (IVERANGES) CIRCLE	07/04/02 - 08/10/07			1.043	1,933			5,815
Healthy Families (SED) Units	יייייייייייייייייייייייייייייייייייייי	3242435.55		5,207	7.135			32,832
	מנים ונים ביים			2.417	6.572		4,245	91,720
The state of the s	The Control of Control			400 000			1 000	147 CPF
Mand Out Cook	07/04/02 - 09/30/02	712,863		23,000	ľ	000	42861	4 27R 817
	10/01/02 - 06/30/03	2,170,548	5,407	193,918		200	474	1
	07/01/02 - 09/30/02	260 096		73,027			CE 0.20	1
14A Medi-Cal Silva Upper Limits	10/01/02 - 06/30/03	2,927,200	7,450	267,180		1	17,000	1,717,303
	67/01/02 - 06/30/02	782,414		58,174			1.000	1
Medi-Car Published Charges	10/01/02 - 05/30/03	2,382,319	5,935	212,838	250,721	623	13,900	1
	07/01/02 - 08/30/02	782,193		58.174			1,200	430,001
Medi-Cai Negotiated Rates	10/01/02 - 06/30/03	2,380,767	5,935	212,838	250,721	123	13,685	1,401,301
, , , , , , , , , , , , , , , , , , ,	CHINESON OF PRIES	оверновно	200700000000000000000000000000000000000					
Medicare/Medi-Cal Crossover Costs	SUNDERSON - DESCRIPTION							
	CONTRACTOR CONTRACTOR							
Medicare/Medi-Cal Crossover SMA Upper Limits	AND INC. DECIDED							
	CONTRACT CONTRACT							
Medicare/Medi-Cal Crossover Published Charges	40M1402 - 06/30/00							
	CONTRACTOR CONTRACTOR							
Medicare/Medi-Cal Crossover Negotlated Rates	10/01/02 - 06/30/03							
AUR.			SOCIAL PROPERTY.	10	1505000000000			
Substant SDMC Costs	02/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
13m) 1 month 1 4460 Che Co 1 month 1	07/01/02 - 09/30/02							
1000	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02			100				
Enhanced SO/MC Negotiated Rates	10/01/02 - 06/30/03							
200000000000000000000000000000000000000			de consideration of	100000000000000000000000000000000000000				
Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							25 65 65
Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
Enhanced SDIMC (Relugees) Published Charges	07/01/02 - 06/30/03					-		
Enhanced SDIMC (Refugees) Negottated Rates	07/01/02 - 06/30/03						THE PERSON NAMED IN	Selection of the second
	CONTRACTOR ADDITIONS	14 640		1,340				9,854
Healthy Families Costs	ACCUPATION OF THE PARTY OF THE	40 040		689.9	12,091			56,300
	THE PARTY OF THE PARTY OF	VF2.94		1.846				13,258
30 Hoolthy Familiae SMA Under India	O/AUTAUZ - CARSHINE	100		0.548	14,263			74,401
	10/01/02 - 06/30/03	100,100	-	147.				10,816
Lincoln, Comittee Dublished Chambs	07/61/02 - 08/30/02	10,000		2 9.40				80,696
31A modelity i commission constitution of regions	10/01/02 - 06/30/03	00,001		1				10.816
32 Leathy Familiae Manchated Rates	07/01/02 - 09/30/02	16,083		2 44.9				80,696
32A Teaming Chimmes Pergonation Cares	10/01/02 - 06/30/03	198,981	-	1,09	1	The second second	The second second	The second second second
						THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN C		

DEPARTMENT OF MENTAL MEALTH
PAGE 2 OF 2
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (65/03)

County Code: 19		æ	¥	¥	X X	5		
Legal Entity: Manthurger Home, Inc.		н	-		×		×	z
Legal Entity Number: 00174		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		52	28	61	62			
Allocation Percentage	Constitution of the last	0.75%	7.96%	0.14%	11.71%			
Total Units		14,078	149,12D	1,392	118,227			
Gross Cost	The second secon	23,657	252,706	4,376	371,525	18,996		
Contract and Lab	osacopaciopopeapop	00 +	0211	2.44	2.00			
Cost per contra		00.	100	2 00 0	-			
SWA per Unit		2.20	8	443	6.43	341		
Published Charge per Unit		1.06	1,06	3.45	3.45			
Negotiated Rate / Cost per Unit		1.86	1.86	3.45	3,45	2.49		
art rateustarastarastarastarastarastarastaras	CONTRACTOR STREET				200	-	000000000000000000000000000000000000000	000000000
- Med-Cal Units	SUNDENS - SOLOVIO	2	43.076	1	20,400			
8A	10/01/02 - 06/30/03	9.006	108.044	m	76,913	6.397		
The state of the s	07/01/02 - 09:30/TQ					Section of the last		
Medical Gimedi-Cal Crossover Critis	10/01/02 - 06/30/03							
7	CONTROL CONTROL							
DA Enhanced SD/MC (Children) Units	10/01/02 - 08/30/03							
INB Enhanced SDAAC (Reference) Links	CONTRACTOR CONTRACTOR							
OD CHIEFTON COLUMN (NAME OF COLUMN) CHIEF	CHAMPS AND AND AND AND AND AND AND AND AND AND	1000						
Healthy Families (SED) Units	TOTO CALLOS	CRY			4 075			
Non Mod Collings	Income - Sound	you		KOK	4 178	OCL		
Z Industrian Chins	TO STATE STA						1000	
5	07/01/02 - 09/30/02	6,584	72,999	2,496	110,684			
3A Medi-Cal Costs	10/01/02 - 06/10/01	15,262	179,708	G.	241,762	15,911		
	07/01/02 - 09/30/02	6.658	98,213	3,359	148,921	3,107		
Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	20.534	241,780	13	325,342	21,814		
	67/04/02 - 08/3G/02	7.2%	80.121	2739	121,461			
Med-Cal Published Charges	400000 CONTRACTOR	40 784	407 745	10	056.350	17 484		
SA.	CONDUMY - DATE OF	10,131	100,000	4 726	191 484			
Medi-Cai Negotiated Rates	07/01/02 - 09/30/02	87	121.00	40.13	100.000	46.044		
(6A	10/01/02 - 06/30/03	16,/31	10/.442		200		00000000000	000000000
7	107/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
	A7M1407 - 09/30/02							
Medicare/Medi-Cal Crossover SMA Upper Limits	40/01/02 - 06/10/03							
-								
Medicare/Medi-Cal Crossovar Published Charges								
Ch.	PORTOR OF THE PERSON							
20 Medicare/Medi-Cal Crossover Negotiated Rates	SOUND - DOWN OF THE PARTY OF TH							
20A	CONCION - SOVICION	Consideration of	STATE STATE STATE OF	organization and	Service Constitute	Delegation of the	CONTRACTOR	100000000
	07/01/02 - 09/30/02		10000		The second secon			
Enhanced SD/MC Costs	10/61/02 - 06/30/03							
	CONTRACTOR CONTRACTOR							
Enhanced SD/MC SMA Upper Limits	ACTION DEPOND							
ZZW	1001/05 - 00/3001							
23 Enhanced SDAMC Bublished Chames	07/01/02 - 09/30/02							
23A	10/01/02 - 06/30/03					-		
24 Paris Company Name of the Paris	07/01/02 - 09/30/02							
24A Emitanced SU/IMC Negoraled Naies	10/01/02 - 06/30/03					-		
	AND ALTERNATION		STATE STATE					
25 Enhanced Survic (Rerupess) Costs	20/01/07							
26 Enhanced SD/MC (Refugees) SWA Upper Limits	07/01/02 - 00/30/03							
27 Enhanced SD/MC (Refugees) Published Charge.	s 07/01/02 - 06/30/03							-
28 Enhanced SD/MC (Refugees) Negotialed Rates	07/01/02 - 06/30/03	-		The second second	-	Contraction of	0000000000	200000000
	107/01/02 - 09/30/02	169						
Healthy Families Costs	1001102 - 06/30/03				6,082			
	07/04/02 - 09/30/02	228						
Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	-			6,185	100		
	107/01/02 - 09/30/02	186						
Healthy Families Published Charges	10/01/02 - 06/30/03	288			6,676			
K10	COUNTRY - CANDOD	1967						1
Healthy Families Negotiated Rates	SOUCED SOUDS	#6T			6.675			
32A	1001/02 - 00/2000		Contraction of the last	STATE OF STREET				1
22 Non-Maril Cal Cocke		1.025		1,870	13,117	123		

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

57,286 Service Function 쭕 7,138 14,693 10,543 21,701 11,098 4,827 2,314 7,278 2,436 28,746 1,015 œ 324 6,003 2,403 1,335 1.15 500 5.690 1.43 꽃 28,006 129,068 29,368 135,358 1,587,149 5,217,654 1,212,421 3,982,061 1,034,597 5,802,006 Mode Total 07/01/02 - 09/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/30/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 107/01/02 - 06/20/03 67/01/02 - 06/30/02 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/03 - 06/30/03 1001/03 - 06/30/03 1001/03 - 06/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 Enhanced SDMC (Refugees) Costs
Enhanced SDMC (Refugees) SMA Upper Limits 17/01/02 - 06/30/03
Enhanced SDMC (Refugees) Published Charges 17/01/02 - 06/30/03
Enhanced SDMC (Refugees) Negotisted Charges 17/01/02 - 06/30/03 1001.02 - 0-0.000 1001.02 - 0-0.000 1001.02 - 0-0.000 1001.02 - 0-0.000 1001.02 - 0-0.000 1001.02 - 0-0.000 1001.02 - 0-0.000 1001.02 - 0-0.000 1001.02 - 0-0.000 Legal Entity: Hathaway Children and Family Sarvicas Legal Entity Number: 00192. Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper LImits Medicare/Medi-Cal Crossover Negottated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotlated Rates Healthy Families Published Charges Healthy Families SMA Upper Limits Enhanced SD/MC (Refugees) Units Healthy Families Negotisted Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units 7 Gross Cost
Cost per Unit
Cost per Unit
S SWA per Unit
B Published Charge per Unit
T Negotished Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cai SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

16,714 23,438 21,894 25,698 10.279 228 228 228 228 1,551 891 2,175 976 2,385 833 2,032 391 Function 5,735 5,237 16,433 6,743 16,823 4,893 11,743 2,297 Function £ 10 3 06% 72,640 117,142 5,934 5,225 8,320 2,440 2,078 7,772 1,735 1,587 22,791 86,086 31,886 119,317 26,040 130,630 28,854 111,467 ¥ 18 4,136 5,919 5,852 5,417 34,180 Function 03 0.005% 1.893 2.341 1.573 12 E 20 E 20 121 뜻 6,920 13,822 10,717 16,285 13,008 75,408 44,463 2,972,608 826,316 4,168,071 961,199 4,467,431 664,236 3,893,856 100.00% 3,644,354 Mode Total 10/10/102 - 06/20/02 10/10/102 - 06/20/03 10/10/102 - 06/20/03 10/10/102 - 06/20/03 10/10/102 - 06/20/03 10/10/102 - 06/20/03 10/10/102 - 06/20/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/02/03 10/01/02 - 06/02/03 07/01/02 - 06/02/03 10/01/02 - 06/02/03 07/01/02 - 06/02/03 10/01/02 - 06/02/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 09/30/02 Enhanced SDAMC (Rehignes) Costs
Enhanced SDAMC (Rehignes) SMA Upper Limits 0770;1/02 - 06/20/03
Enhanced SDAMC (Rehignes) Published Charges 07/01/02 - 06/20/03
Enhanced SDAMC (Rehignes) Negotisted Charges 07/01/02 - 06/20/03 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Legal Entity. Hillsides Legal Entity Number: 00321 Mode: 15 - Outpellerk (Program 1) Enhanced SDAAC SMA Upper Limits

23
Enhanced SDAAC Published Charges

24
Enhanced SDAAC Negotisted Rates

24
Enhanced SDAAC Refugers SWA Upper

25
Enhanced SDAAC Refugers SWA Upper

26
Enhanced SDAAC Refugers SWA Upper

27
Healthy Families SWA Upper Limits

30
Healthy Families SWA Upper Limits

31
Healthy Families Published Charges

31
Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SDANC (Refugees) Units Enhanced SD/MC (Children) Units 13.4 Medi-Cai Costs
14.4 Medi-Cai SMA Upper Limits
15.4 Medi-Cai Published Charges
15.4 Medi-Cai Negotiated Rates
16.4 Medi-Cai Negotiated Rates County Los Angeles County Code: 19 Healthy Families (SED) Units Enhanced SD/MC Costs Allocation Percentage Total Units Gross Cost Non-Medi-Cal Units Medi-Cal Units Cost per Unit

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 3
FISCAL Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

Fig. Particle Color	20002/90 200	H. Service 34 0.18% 6.770 10.451	Service	Service	Service	Service	Service	Service
Montable Partnering Service Se	20002/90 200	Service 31 31 0.18% 6,770 10,451	Service	Service	Service	Service	Service	Service
Management Man	20062/90 200	31 31 0.18% 6.770 10.451	FUNCTION	-	The same of	THE PERSON NAMED IN		- Contract of the last of the
Total United State Color Febrerous Color State Col	06/20/02 06/20/02 06/20/02 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03	0.16%	- 11	Function	49	74	FUNCTION 1	runction 47
Great Cease Great Cease	20000000 20000000 2000000 2000000 2000000	10,451	0.22%	0.45%	0.01%	6.83%	37.89%	6.64%
Machine Control Co	20x02x90 20x	10,451	R 100	16.940	230	258.720	1.424.167	249.405
154 154	20002/90 200		12,504	28,150	355	396,295	2,198,498	345,003
Machine Control 12 12 12 12 12 12 12 1	06/20/02 06/20/							
Processor Proc	20000000000000000000000000000000000000	100	7	100	1.04	1.04	200	
Provided and Care from Control Contr	20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90 20x02x90	2.78	2.28	27.0	577	27	077	7.40
Marcal Call Links Contract Call Call Call Call Call Call Call Cal	2006290 2006290 2006290 2006290 2006290 2006290 2006290 2006290 2006290 2006290 2006290 2006290	240	2.40	2.40	240	2.40	240	2.40
Moderare Mand-Cai Crossover Units	06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03 06/20/03	79.	707	107	70.	70'1	1.04	1.04
Production of the Company of the C	06/20/02 06/20/	3,755	1,500	2.985		30,988	225,772	10,985
Enhanced SDANC (Children) Units	20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90 20,002,90	930	1,645	10,120	20	128,393	633,813	35,900
Enhanced SDMC (Pathogen Units)	2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003 2002003							
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Enhanced SDMC (Fetkogees) Units (7070102 - 602002) 129 120 1140 2,8772 199 1221 199 1231 199 1221 199	06/30/03 06/30/03 06/30/03 06/30/03 06/30/03 06/30/03 06/30/03					3,945	27,605	1,090
Healthy Families (SED) Units 10010102 - 00-0002 13-9 15-9	06/30/03 06/30/03 06/30/03 06/30/03 06/30/03 06/30/03							
Healthy Families (Sec) Units 1001002 - 6690000 17 1500 150 1500 12 1500 12 1500 15 15 15 15 15 15	06/30/03 09/30/02 06/30/03 06/30/03 06/30/02	510		1,140		3,841	26,782	
Non-Madel-Cal Units	06/30/02 06/30/03 06/30/03 06/30/03	255	120	1,980		12,315	62,823	3,980
Medical Costs (1707) 10.2 - 640,000.00 5,197 2,356 4,600.00 5,144 2,356 4,600.00 5,144 2,359 1,600.00 5,144 2,359 1,600.00 3,44,20	04/30/02 04/30/03 04/30/02 06/30/03	1,230	4,835	715	210	76,403	219,222	197,470
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Medical California SIAN Upper Limits Unit National California Signature 4.10 (1907) 2.175 (1907) 2.075 (1907) 4.10 (1907) 4	- 06/30/03	1,430	2,333	13,044	5	70.053	1	300
Medicare Medicare Model Charges Official Consolver 4 170 To 3, 170 To	- 08/30/02	8,361	3,420	6,600	97	2000	1	B. GK
Medicare Medicare Model Carlos Construct University of Septiment 270.0 5.43.0 4.6 300, 143 2,001.151 Medicare Medicare Medicare Model Carlos Construct (107102 - 109-20002) 6.54.3 3.4.20 3.60.0 143 415.00 1 Medicare Med	- CONTROL	2,100	3,731	2 45.4	Q.	74 474	CA1 863	26.00
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Enhanced SDMC Published Charges	09/30/02	205				2008	l	2.485
Enhanced SD/MC Negotaled Rates Unit / 1/22 - 06/3/0/02 1/6 - 0 </td <td>- 06/30/03</td> <td>-</td> <td></td> <td></td> <td></td> <td>2004</td> <td></td> <td></td>	- 06/30/03	-				2004		
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Enhanced SD/MC (Refugees) Published Chargers (770 M/22 - 06/20/03) Col/20/03	- 06/30/03							
Enhanced SD/MC (Refugees) Negocidated Raises Q7/01/02 - 06/30/03 787 1,780 6,822 41,343 Healthy Families Codes Q7/01/02 - 06/30/02 787 1,85 3,050 1,80 10 127,853 Healthy Families SMA Upper Limits Q7/01/02 - 06/30/02 1,163 274 4,514 28,078 198,575 Healthy Families Negocidated Charges Q7/01/02 - 06/30/03 1,224 2,736 9,216 64,277 Healthy Families Negocidated Rates Q7/01/02 - 06/30/03 464 2,18 3,604 22,413 156,736	5-06/30/03							
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Healthy Families SMA Upper Limits OT/OT/02 - 09/30/02 1,163 2,599 8,757 61,063 Healthy Families Negotiated Rates OT/OT/02 - 06/30/02 581 274 4,514 28,078 198,575 Healthy Families Negotiated Rates OT/OT/02 - 06/30/02 822 2,775 1,224 1,98,775 Healthy Families Negotiated Rates OT/OT/02 - 06/30/03 828 2,075 6,981 48,775	- 06/30/03	394	185	3,058		19,010		6,14
Healthy Families Negotiated Rates (10/01/02 - 06/20/03 274 4,514 2,000 20/02 198,736 198,736 198,775	2-09/30/02	1,163		2,599		8,757	1	-
Healthy Families Published Charges OF/01/02 - 08/30/03 1,224 2,736 9,216 04,277 Healthy Families Negotiated Raites 07/01/02 - 08/30/03 612 2,88 4,762 29,566 198,775 Healthy Families Negotiated Raites 1001/02 - 08/30/03 928 2,075 6,991 46,743 1007/01/02 - 08/30/03 464 218 3,604 22,413 150,738	1 colocido - 1	581	27.4	4.514		28,078	1	מיסי
Healthy Families Negotiated Rates 1001/02 - 06/3003 612 288	2-08/30/02	1,224	-	2,736		9,216	1	O KK
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The same of the sa	2-06/30/03	464	218	2,000	THE REAL PROPERTY.	1	H	
23 Non-Madi-Cal Costs		06/20002 06/20003	1300	2.232 3.0 0.6234 2.2 1.683 2.2 205 205 205 216 216 216 216 216 216 216 216 216 216 216 217 206 218 218 218 218 218 218 218 218 218 218	2.23.2 3.848 2.730 1.653 2.730 1.683 2.994 1.153 1.296 1.163 2.994 1.163 2.994 1.163 2.994 1.163 2.994 1.163 2.994 1.163 2.994 1.163 2.18 4.164 2.18 4.18 4.18 4.18 4.18 4.18 4.18 4.18 4	2.232 3.948 24.286 6.634 2.730 5.433 1.663 2.964 18.419 2.06 1.790 2.06 1.790 1.163 2.964 1.104 1.204 2.898 4.163 2.998 4.163 2.998 4.163 2.998 4.163 2.075 464 2.18 3.004	2.232 3.948 2.4286 48 3 3 6 6.634 2.730 5.433 3.6 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	2.232, 3.848, 24.248, 48, 306, 14.3, 2.6, 396, 14.3, 2.6, 396, 14.3, 2.6, 396, 14.3, 2.6, 396, 14.3, 2.6, 396, 14.3, 2.6, 396, 3.6, 396, 3.6, 3.6, 3.6, 3.6, 3.6, 3.6, 3.6, 3.

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FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Function Function Service Function 1,214 7,790 1,095 10,874 1,740 3.20 407 3,186 ž 8 4 28 27 28 28 3.50 187 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 1001/02 - 06/30/02 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/20/02 10/01/02 - 08/20/03 07/01/02 - 08/20/03 07/01/02 - 08/20/03 07/01/02 - 08/20/03 10/01/02 - 08/20/03 10/01/02 - 08/20/03 10/01/02 - 08/20/03 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Enthy Number: 00321 .egal Enthy Number: 00321 Mode: 15 - Outpatient (Program 1) 23 Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SO/MC Negodated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Total Units Gross Cost Cost per Unit SMA per Unit

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Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Service Function 뚲 322 508 3,40 781 £ 1,906 2,919 2,967 2,346 8,282 5,063 14,364 8,968 21,954 33,842 4.23 2,430 47,858 ¥ 753 37, 166 22,683 34,661 34,661 56,373 57,306 484 740 175 뚲 512.815 1.470.470 538.806 1.547.883 409.353 20,612 2.921 12.728 4.514 18.789 4.541 1,443 2.964 25.821 1,920 17.482 27,180 644,943 11,325 347,204 1,173,796 £ 985 13,834 1,037 14,352 786 8,525 10,072 199 9,231 10,654 ¥ 2,116 2,116 5,969 6,280 1,660 1,433 19.347 98,009 128,047 Service Function E. 07/01/02 - 04:20/03 16/01/02 - 04:20/03 07/01/02 - 04:20/03 1/01/02 - 04:20/03 1/01/02 - 04:20/03 1/01/02 - 04:20/03 1/01/02 - 04:20/03 07/01/02 - 06/20/02 10/01/02 - 06/20/03 07/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 97/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 1001.02 - 06/30/03 07/01.02 - 06/30/02 10/01.02 - 06/30/03 07/01.02 - 06/30/03 Echanced SOMIC (Rettigees) Costs

[Enhanced SOMIC (Rettigees) Costs

[Inhanced SOMIC (Rettigees) SMA Upper Limits 9770102 - 667003

[Enhanced SDMC (Rettigees) Published Charges 9770102 - 0673003

[Enhanced SDMC (Rettigees) Negatigated Rates

[Inhanced SDMC (Rettigees) Negatigated Rates 07/01/02 - 04/30/02 07/01/02 - 04/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover SNIA Upper Limits 107/01/02 - 06/30/02
Medicare/Medi-Cal Crossover Published Charges 107/01/02 - 06/30/02
Medicare/Medi-Cal Crossover Negotiated Rates 100/10/2 - 06/30/02
Medicare/Medi-Cal Crossover Negotiated Rates 100/10/2 - 06/30/02 07/01/02 - 09/J0/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 09/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 Legal Entity. Haltraway Children and Family Services Legal Entity Number, 00192 Mode: 15 - Outpatient (Program 1) 22 Enhanced SDMIC SMA Upper Limits
22A Enhanced SDMIC Published Charges
23A Enhanced SDMIC Negodated Rates
24 Enhanced SDMIC Negodated Rates Enhanced SD/MC Published Charges Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Umits Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Healthy Families Negodated Rates Enhanced SD/MC (Children) Units Negotialed Rate / Cost per Unit County: Los Angeles Healthy Families (SED) Units 14A Medi-Cai SMA Upper Limits 15 Madi-Cai Published Charges 15A Medi-Cai SMA Upper Limits Medi-Cal Negotlated Rates ed Charge per Unit Enhanced SD/MC Costs Healthy Families Costs milion Percentage Non-Medi-Cal Costs County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH
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FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - INDDE TOTAL MH 1998A (95/03)

		Y	8	2	0	ш	L.	o
Legal Entity Number: 00198			Service	Service	Sarvice	Sarvice	Service	Savice
Mode: 15 - Outpatient (Program 1)		Mode Total	Finction	Function	Function	12 to	Function	34
Allocation Percentage		100.00%	2100	2.45%	11,73%	6.77%	0.29%	0.98%
Total Units			210	101,541	379,996	219,265	1,22,0	31,611
Gross Cost		7,282,536	88	178,580	854,466	493,043	20.959	71,531
Cost per Unit			1.78	1.76	2.25	2.25	2.20	225
SMA per Unit			1.77	1.77	2.28	2.28	2.78	2.28
ague			1.75	1.75	2.24	2.24	2.24	2.24
Negotisted Rate / Cost per Unit			1,75	1.75	2.24	224	224	2.24
į	107/01/02 D0/30/02			19.824	74.280	13.563	515	3,645
Med-Cal Units	10/01/02 - 06/30/03		15	62.576	248,578	46,260	2,863	22,623
Medicare/Med-Cal Consover tinis	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
10 Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02 10/01/02 - 04/20/03							
108 Enhanced SO MC (Refugees) Units	07/01/02 - 06/30/03							
	07/01/02 - 09/30/02				735			
11A reasony rannes (SED) Units	10/01/02 - 06/30/03			114	9,945	185		
12 Non-Medi-Cal Units	Andreas of the second s		196	19,027	46,480	159,267	6.243	5,543
The first Production	07/01/02 - 09/30/02	1,210,786		34,825	166,962	30,476	1,158	8,196
I3A mean costs	10/01/02 - 08/30/03	3.504.366	181	108.929	556,953	104,021	0.763	50,570
Medi-Cal SMA Upper Limits	07/01/02 - 08/30/02	1,227,586	46	140 780	5,000 TRX	105.473	8.844	51,580
	TUNUTALE - UNSURE	1 204 144	17	24 800	108 342	30,369	1.154	8,165
Medi-Cal Published Charges	10/03/02 - 06/30/03	3,580,588	20	109,508	556,810	103,622	5,741	50,678
	07/01/02 - 09/30/02	1,208,145		34,662	66,342	30,359	1,154	8,165
18A Medi-Cai Negotizaed Rates	10/01/02 - 06/30/03	3,580,689	18	109,508	536,810	103,622	5,741	80.678
	07/01/02 - 09/30/02							
A Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover SMA Upper Limits	107/01/02 - 09/30/02 101/01/02 - 09/30/02							
7	CONTRACTOR DESCRIPTION							
19A Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
20 Medicare Medical Crossover Neocitated Rates	07/01/02 - 08/30/02							-
20A	10/01/02 - 06/30/03	Name of the Party	- Weldowood	of Special Control of the Control of	SOURCE LEGISLA	secretarion de la constitución d	al valence of the last	
Enhanced SD/MC Costs	07/01/02 - 08/30/02		I					
A	10/01/02 - 06/30/03							
Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
Enhanced SDAMC Published Chames	07/01/02 - 08/30/02							
W.	10/01/02 - 06/30/03							
24A Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03							Contract of the last
C Festiment SDMAC (Refuceas) Costs	07/01/02 - 06/30/03		100000000000000000000000000000000000000	**************************************				
Erhanced SO/MC (Refuges) SMA Upper Limits	-							
Enhanced SDIMIC (Rebigees) Published Charges								
Enhanced SD/MC (Refugees) Negotasted Rates	D7AD1ADZ - UBZZIORUZ		the official costs	SHEERINGES	100000000000000000000000000000000000000			
- Healthy Families Costs	07/01/02 - 08/30/02	21,373		1	20 200	418		
	10/01/02 - 06/30/03 07/01/02 - 06/30/03	21,375		000	1.876			
30 Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	87978		2002	22,875	422		
	07/01/62 - 09/36/02	71,291			1,646			
TAA Healthy Families Published Charges	10/01/02 - 05/30/03	620,19		200	22,277	414		
Healthy Families Negotiated Rates	4004/02 - 04/30/03 4004/02 - 04/30/03	92010		200	22,277	414		
The second of the contract of the second of	-01						44,000	19 404

DEPARTMENT OF MENTAL HEAL TH PAGE 2 OF 2 Fiscal Year 2002-2043

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Function 127,316 54,081 129,273 53,068 126,828 125,828 62,048 82 3 33% 56 240 242 826 12,785 14,894 53,262 ¥ 3,82%, 81,455 4.15 44 063 44,720 65,284 43,874 43,874 43,874 61,709 129,953 10,572 31,194 Function £ 32,439 21,170 7,016 7,114 8,263 6,969 6,116 6,969 8,118 Function ¥ 17,562 52.728 118.505 14,230 14,630 17,683 14,278 14,278 14,278 14,278 6,373 7,810 222 222 224 224 Function 뚲 19,720 65,609 19,986 19,645 19,645 96,353 1,612,411 782,983 2,191,740 773,811 2,163,339 760,039 2,183,339 584,666 7522,327 339,303 8,770 29,622 Function 쭞 87,534 288,801 89,766 272,654 87,199 87,199 287,870 810,720 1,373,276 1,813 1,781 223 38,928 451,412 Service 뚲 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 07/01/02 - 09/30/02 10/01/02 - 09/30/03 07/01/02 - 09/30/02 10/01/02 - 09/30/03 97/01/02 - 09/30/03 19/01/02 - 06/30/03 97/01/02 - 08/30/02 10/01/02 - 08/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 Enfranced SDIMC (Refugees) Costs
Enfranced SDIMC (Refugees) SMA Upper Limits 67/01/02 - 06/30/03
Enfranced SDIMC (Refugees) Published Charges 67/01/02 - 06/30/03
Enfranced SDIMC (Refugees) Negotiated Rates 97/01/02 - 06/30/03 10/01/02 - 09/30/02 07/01/02 - 09/30/02 10/01/02 - 06/30/03 07/01/02 - 08/30/02 07/01/02 - 09/30/02 Legal Entity, Help Group Child & Family Center. egal Entity Number: 00198 Mode; 15 - Outpallent (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Umits Medicare/Medi-Cal Crossover Negotlated Rates 21 Enhanced SDAMC Costs
22 Enhanced SDAMC SAA Upper Limits
22 Enhanced SDAMC Published Charges
23 Enhanced SDAMC Published Charges
24 Enhanced SDAMC Relapees Costs
25 Enhanced SDAMC (Relapees) SAA Upp
27 Enhanced SDAMC (Relapees) SAA Upp
27 Enhanced SDAMC (Relapees) Published Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Units Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units County: Las Angeles Enhanced SD/MC (Refugees) Healthy Families (SED) Units Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cai Negotlated Rates Healthy Families Costs Allocation Percentage Non-Medi-Cal Costs County Code: 19 Non-Medi-Cal Units SMA per Unit Published Charge p Negotiated Rate / C Medi-Cal Coets Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH	PAGE 2 OF 3	Gleral Van. 2002-2003
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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1998A (19503)

	County Los Andeles				!	1		9	0
	County Code: 19	,	Æ	¥	¥	¥,	¥	ž =	Y P
	Legal Enkly Hillsides	•32	I			Carvira	Cardina	Service	Service
목	egal Entity Number, 00321		Sarvice	Function	Function	Function	Function	Function	Function
1	Mode: 15 - Outpagen (Flogram 1)		41	42	52	3	93	61	62
Г	Allocation Percentage		4.26%	24 52%	6.60%	1000 C	42.70%	0.75%	15.84.76
П	Total Units		100,818 TTD 575	578,673 047 585	253 733	3 582	1,641,687	28,903	612,195
	Gross Cost	The section of the section						200	3.02
	Cost per Unit		1.83	2 2	1,55	20.00	2 28	4.73	4.23
	SMA per Unit		2.28	2 40	250	05.2	2.60	4.00	4.00
T	Published Charge per Unit		2.00	2 13	2.13	2.13	2.13	3.96	3.95
F	CINC.	THE PERSON NAMED IN COLUMN					900	500	577.02
	Medi-Cal Units	07/01/02 - 09/30/02	5,875 FA 4 15	453 488	132.570	440	808.087	2,535	152,661
۷.		07X01/02 - 09/30/02							
4	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10	and the second s	07/01/02 - 09/30/02							
8	Emanced SUMMC (Chiedren) Units	10/01/02 - 06/30/03							
8	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03		OLO !	469				
+	Healthy Families (SED) Units	07/01/02 - 09/30/02		4,872	DUC Y				
4	Section 19 Control of the section 19 Control	10/01/02 - 06/30/03	37.726	18,818	4,493	1,783	11,225	6,100	280
2	Non-Medi-Cal Units			100	A10 0.48			2 865	151,008
6	Modified Costs	07/01/02 - 09/30/02	14,594	1	215 567	715	1314.001	7.844	460,345
34		10/01/02 - 08/30/03	20,463	1	32.415		433,875	4,019	211,826
4	Medi-Cal SMA Upper Limits	07/04/02 - 09/30/02	125 382	1 033 902	302,260	1,003	1,842,438		645,756
4		07/04/02 - 00/30/02	22.438		35,543		475,740		200,308
0 1	Medi-Cal Published Charges	10/01/02 - 06/30/03	135,286	1,133,665	331,425	1,100	2,020,218		610,644
5 9		07/01/02 - 09/30/02	19,117	164,579	30,282		405,330	3,753	197,804
9 A	Medi-Cal Negotiated Rales	10/01/02 - 06/30/03	115,285	965,883	282,374	100	1,721,225	10,013	110,000
H:	ransananan pagagagagagagagagagagagagagagagagagagag	07/01/02 - 09/30/02							
17A	Medicare/Medi-Cal Crossover Costs	10/03/02 - 06/30/03							
2	And Property Control Charles Charles Indian	20/04/02 - 08/30/02							
\$	Medical camera a coscoral camera para	10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 08/30/03							
200		07/01/02 - 09/30/02							
20A	Medicare/Medi-Cai Crossover Negotiated Rates	10/01/02 - 06/30/03		000000000000000000000000000000000000000	0000000000	Sections	30000000000	44540000000	00000000000
1		07/01/02 - 09/30/02							
, <u> </u>	Enhanced SD/MC Costs	10/01/02 - 09/30/03	4						
2	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02 40/04/03 - 06/30/03							
8 8		07/01/02 - 09/30/02							
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
X	Enhanced SDAAC Negotiated Rates	07/01/02 - 09/30/02							
5		STANDARD - DOLLARD	O PERSONAL CONTRACTOR	-		The second			
10		07/01/02 - 06/30/03				-			
8	Enhanced SDMC (Rehapeds) SACA Upper Limits	SUNDERD - CHENIAN							
7	Friended SDMC	-	25					000000000000	and the section of the
		COUNTRY CHILARY		7.597					
200	Healthy Families Costs	10/01/02 - 06/30/03		44,635	6,997				
18		07/01/02 - 09/30/02		10,652					
30A	A Hearthy Families Shark Cipper Lines	10/01/02 - 06/30/03		11 080					
31	Heattry Families Published Charges	10/01/02 - 06/30/03		68,625	40				1
3 8		07/01/02 - 09/30/02		9,951			-		
324	Healthy Families Negottated Rates	10/01/02 - 06/30/03			9,165		September 1		
ន	Non-Medi-Cal Costs		61,345	27,347	7,306	2,867	16.253	18,394	Date
1	1								

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 3
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

წ დ 6,587 10,210 3,131 7,120 7,120 18,802 59 59 1 969 꽃 7,396 11,462 36,317 7,993 24,629 24,629 206,871 13,724 16,189 2,157 2,280 2,586 2,596 2,030 2,030 2,030 11,005 246,000 51,162 100,055 13,201 147,183 321,936 177,087 387,398 159,067 347,875 19,419 7,581 23,366 6,810 6,810 20,990 20,990 F F 8 8 19,560 4.874 Function 1,589,363 649,667 2,305,483 636,486 1,717,935 638,486 1,717,635 73.864 228.802 23.866 197 196.197 49.928 486,960 2,850,759 100,00% 590,708 Mode Total 07/01/02 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 1001/02 - 06/30/03 07/01/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 97/61/02 - 06/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/03 10/01/02 - 06/20/03 07/01/02 - 08/30/02 16/01/02 - 08/30/03 07/01/02 - 08/30/03 07/01/02 - 08/30/03 16/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 Enhanced SDIMC (Refugees) Costs (770 1/02 - 09/30/03)
Enhanced SDIMC (Refugees) SMA Upper Limits (770 1/02 - 09/30/03)
Enhanced SDIMC (Refugees) Published Charges (7/0 1/02 - 09/30/03)
Enhanced SDIMC (Refugees) Negotiated Rates (7/0 1/02 - 09/30/03) 970102 08/30/02 19/01/02 08/30/03 10/01/02 08/30/03 10/01/02 08/30/03 10/01/02 08/30/03 10/01/02 08/30/03 10/01/02 08/30/03 (reaccommunity Child Guidance Center Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Legal Entity Number: 00196 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negottated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Non-Medi-Cal Costs Published Charge per Unit Negotisted Rate / Cost per Unit County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Units Entity | Medi-Cal Costs Medi-Cal Units Gross Cost 31 31A 32 32A 33 DEPARTMENT OF MENTAL HEALTH PAGE 2 OF 3 FISCAL YOUR 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1998A (45/03)

County Cabe. 13								
Legal Entity, Intercommunity Child Guidance Center	Senter	H	-	7	×	Candra	Sandra	Service
Legal Entity Number, 00195		Function	Function	Function	Function		Function	Function
		83	8	41	42		52	3
Allocation Percentage		0.02%	1.03%	3.86%	44.16%		2.92%	0.18%
Total Units		310	19,904	76.534	856 144	76.743	26,510	5.024
Gross Cost	TANGE DO CONTRACTOR OF THE PARTY OF THE PART	909	8/7/87	700.7	4.00,000			
Cost per Unit		147	1.47	1.47	1.47	1.47	7.47	1.07
SMA per Unit		1 60	1 50	4 50	98	95	1.59	1.56
Nepoliated Rate / Cost per Unit		1.59	1.59	35	30	1.50	1.59	3.56
				Cara a v	CPE UNI	1 100	SA SKA	1 006
8 Medi-Cal Units	10/01/02 - 06/30/03	310	7,381	19,314	497,381	11,859	20.976	2,236
- Medicare/Medi-Cal Crossover Units	07/01/02 - 08/30/02							
98 0.	07/01/02 - 06/30/03							
10A Enhanced SDAMC (Children) Units	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03		-		007.07		485	
11 Healthy Families (SED) Units	107/01/02 - 09/30/02 10/10/102 - 09/30/02		4470		56.685		1,495	
11A 12 Non-Medi-Cal Units	100100 - 201001		2,769	45,867	122,964	13,694	8,996	86
	CHANGE COLUMN	1	11 481	18 996	238.455	1.761	38,125	1,611
13 Medi-Cal Costs	10/01/02 - 06/30/03	456	10,858	28,411	731,629	17	30,856	3,286
	07/01/02 - 09/30/02		17,785	26,341	1		65,992	2,487
Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	707	16,829	44,036	1		47,040	1 741
Medi-Cal Published Charges	07/01/02 - 09/30/02	1000	12,410	30 700	1		33,352	3,554
	TOURS CONTRACTO		12.410	18.369	256,580		39,047	1,741
Medi-Cal Negotiated Rates	10/01/02 - 06/30/03	493	11,736	30,709	790,804		33,352	3,554
e a appende de la compressión	500300 - 0010401	000000						
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02 10/01/10 - 06/20/03							
	07/01/02 - 09/30/02							
19A Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
20 Medicare/Medi-Cal Crossover Negotlated Rates	10/01/02 - 08/30/02			Contraction Contraction				
e de septembra de como de septembra	07/01/02 - 09/10/02	o estables de la constante de	3000000000000000	000000000000				
Enhanced SD/MC Costs	10/01/02 - 06/30/03							
Enhanced SDA#C SWA Upper Limits	07/01/02 - 09/30/02							
Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
	07/01/02 - 09/30/02							
Rates	10/01/02 - 06/30/03			Color Color Color		000000000000000000000000000000000000000	(CONTRACTOR)	STATE STATE OF THE
	07/01/02 - 06/30/03							
5 Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
Financed SD/MC (Refugees) Provided Rates	07/01/02 - 06/30/03							
000000000000000000000000000000000000000		Signification II	706		27,065		713	
Healthy Families Costs	10/01/02 - 06/30/03		2,176		83,365		2,199	
D Heathy Families SMA Upper Limits	07/01/02 - 09/30/02		1,084		129.242		3,409	
	OTOTAL DARBORD		763		29,243	1	771	
Healthy Families Published Charges	10/01/02 - 06/30/03		2,352		80,129		2,377	
32 Heathy Families Neochated Rates	07/01/02 - 09/30/02		763		28,243		2377	
The state of the s	10/03/02 - 06/30/03		7.007		171 00		The second secon	STATE OF STREET

DEPARTMENT OF MENTAL HEALTH
PAGE 3 OF 3
FISCAI Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (95/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

	County: Los Angeles		9	0	9	ğ			1
1	Lean Entry International Child California Carter	antac		1	0	α	S	1	[n
1.0	egal Eritty Number, 00195		Service	Service	Service	Service	Service	Service	Service
1	Mode; 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
1	Allocation Demandana		1 74%	40.20%	0.30%	0.24%			
	Total Units		15,634 (82,995	2,855	2,875	A		
1	Gross Cost		48,889	290,802	8,302	6,703			
	Cost per Unit	000000000000000000000000000000000000000	3.13	3 (3	3.13	2.33	-	-	
	SMA ner link		12	4.73	4.73	3.41			
1	Pinkishad Charna ner Ilni		25	3.34	2.38	252			
1	Negotiated Rate / Cost per Unit		3.38	3.38	3,38	262			
11		н				The state of the s			
- 1	Medi-Cai Units	07/01/02 - 09/30/02	2,530	17,068	06	1,158			
-1		10/01/02 - 06/30/03	7.702	61,201	853	/06,r			
	Medicare/Medi.Cal Crossover Units	07/01/02 - 09/30/02							
-		10/01/02 - 06/30/03							
_1		07/01/02 - 09/30/02							
4	A	10/01/02 - 06/30/03							
뗈		07/01/02 - 08/30/03				-			
_1	Healthy Families (SED) Units	07/01/02 - 08/30/02	102	2,332		3			I
V		10/01/02 - 06/30/03	313	7,187		14/			
	Non-Medi-Cat Units		4,987	5.209	1,710			California de la Califo	Contract Con
		C0/05/00 - C0/10/10/	7 912	53.367	281	2,700			
13	Medi-Cal Costs	40,004,002 00,000,004	24 DRK	101 380	2874	3.514			
31.		07/04/02 - 00/20/02 07/04/02 00/20/02	40 702	72 180	186	3.949			
-1	Medi-Cal SMA Upper Limits	07/01/02 - 08/30/02	10,102	250 000	2 847	2,000			
١2		10/01/02 - 06/30/03	32,5/B	000.007	110'0	0,138			
	Med-Cal Published Charges	07/01/02 - 09/30/02	8,551	57,683	304	2,878			I
3		10/01/02 - 05/30/03	26,033	208 859	2,880	S. AMB			
-	Madi-Cal Negotisted Pates	07/01/02 - 09/30/02	8,551	57,683	306	2918			
A.	constanting the second	10/01/02 - 06/30/03	26,033	208,859	2,890	3,798	Company of the Party of the Par	000000000000000000000000000000000000000	COCCOCCOCC
1		07/01/02 - 09/30/02							_
13	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
4		COLORIDO - COLORIDO							
15	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
41.		CTIONAL CANONS							
12	Medicare/Medi-Cal Crossover Published Charges	10m102 - 08/30m3							
1		07/01/02 - 04/20/02							
Ja	- Medicara/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
ш			200000000000000000000000000000000000000	osesos sessos	coppopulation	100000000000	000000000000	0.0000000000000000000000000000000000000	200000000000000000000000000000000000000
-1	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
₹		10/01/02 - 06/30/03							
2	Enhanced SDAMC SMA Under Limits	07/01/02 - 09/30/02							
21		10/01/02 - 06/30/03					-		
m	Enhanced Chillic Diblished Chames	07/01/02 - 09/30/02							
ă		10/01/02 - 08/30/03				100000000000000000000000000000000000000			
-1	- Enhanced SD/MC Negotlated Rates	07/01/02 - 09/30/02	1			-			
à١		ומת ווחל - חמיפתים	Course Course	Constitution of the least	descriptions of the	1		The state of the s	
lin	Enhanced SO/MC (Rehigness) Costs	07/01/02 - 06/30/03							
100	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
1-	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
im	Enhanced SOMIC (Refugees) Negotiated Rates	07/01/02 - 06/30/03						1	
11c		CATALOD COLUMNIA	210	7 202		147			
10	Healthy Families Costs	TOWNEY - CANDON	1000	22 474		343			
le		67/01/02 - 09/30/02	107	9,864		215			
Is	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	1,324	30,401		501			
1-		07/01/02 - 09/30/02	345	7,882		159			
1	Healthy Families Published Charges	10/01/02 - 06/30/03	1,056	24,282		370			
CH	Healthy Camilee Manadated Dates	07/01/02 - 09/30/02	345	7,882	1	159			
2	2A month of mander in each in each	10/01/02 - 06/30/03	1,068	24,282		370	The second	Contract Con	STATE STATE STATE OF
10	Non-Medi-Cal Costs		15.585	16.280	5,347				-
d	I WILLIAM TO THE PARTY OF THE P					-			

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

7,430 뚲 2.28 2.20 2.20 2.20 4.836 830 3,787 3,089 11,252 2,861 10,857 10,857 10,857 6.578 18.503 Ĕ 4,806 뚲 40,818 46,702 818,536 40,274 563,270 38,861 639,996 539,966 17,864 290,908 14,506 18.656 42,124 312,183 34,092 262,062 22,836 244,097 244,097 142,747 7,616 Function Ĕ 710 588 Function 03 314.245 4.610.618 254.867 3.735.861 245.702 245.702 3.604.863 245.702 231,520 100.00% 5,156,384 Mode Total 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 0770102 - 063002 1001102 - 063002 1001102 - 063002 1001102 - 063002 1001102 - 063002 0770102 - 063002 0770102 - 063002 1001102 - 063002 07/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 Medicare/Medi-Cat Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negottated Rates Legal Enthy. LAUSD 17th St.Mental Health
Legal Enthy Number. 20315
Mode: 15 - Outpatient (Program 1) 27 Enhanced SUMC (Refusers) Negotians Enhanced SUMC (Refusers) Negotians 28 Healthy Families Costs 30 Healthy Families SMA Upper Limits 31.4 Healthy Families Negotialed Charges 32.4 Healthy Families Negotialed Rates 32.4 Non-Medi-Cal Costs Enhanced SD/MC SMA Upper Limits
 Enhanced SD/MC Published Charges
 Enhanced SD/MC Negotiated Rates
 Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Enhanced SD/MC (Refugees) Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Nor-Medi-Cal Units Medi-Cal Costs Allocation Perc Medi-Cal Units Cost per Uni

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2
Fiscal Year 2002-2003

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

8,463 ¥ 18 454 454 138 £ 2,333 446 4,002 45,661 3,236 36,924 3,129 35,702 3,129 35,702 8,729 4 09 4 23 765 뚲 1,243 1,267 1,207 1,207 1,207 0.04% 438 5.23 4.09 4.09 8 8 2 8 뚲 2,704 2,310 56,203 1,872 44,731 1,806 43,162 1,806 2288 19,619 43,162 961 ¥ 33,512 25,217 887,644 20,433 557,207 19,716 19,716 888 119,437 51.59% 845.394 2,660,063 157 208 2 383 440 127,388 1,831,331 122,916 1,853,565 1,27,916 2.28 2.20 2.20 42,448 Service 10/101/02 - 08/30/02 10/101/02 - 08/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 17/01/02 - 06/30/03 10/01/03 - 06/30/03 07701/02 - 09/30/02 19/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 Enhanced SOMC (Religies) Costs (1701/02 - 08/30/03 Enhanced SDMC (Religies) SMA Upper Limits (1701/02 - 08/30/03 Enhanced SDMC (Religies) Published Charges (1701/02 - 08/30/03 Enhanced SDMC (Religies) Negotiated Rains (1701/02 - 08/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negottated Rates County: Los Angeles
County Code: 19
Legal Enthy: LAUSO 97th St.Mercal Health
Legal Enthy Number: 00315
Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotlated Rates Healthy Families Published Charges Healthy Families SMA Upper Limits Healthy Families Negotlated Rates Enhanced SD/MC (Refugees) Units Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Children) Units SMM, per Unit Published Charge per Unit Negotiated Rate / Cost per Unit Healthy Families (SED) Units Medi-Cal Published Charges Medit Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC (Refug Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage Total Units Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1996A (6503)

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Legal Entiry. Los Angeles Child Guidance Canic	alc.	A	8	0	200	Carriera	Savine	Sarvice
Legal Ently Number: 00199			Service	Sevice	S S S S S S S S S S S S S S S S S S S	Service .	Euroffen Euroffen	Finetion
Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Purchase and an article and article article and article and article and article and article and article article and article and article article and article article and article and article article article article and article article article article and article ar	90	40	12	47
		400 00%	071%	8.11%	0.15%	4.87%	0,34%	0.41%
Anocabon Percentage		3	31.970	366.567	8,996	140,035	0.781	11,703
Gross Cost		5,811,987	41,086	471,092	8,991	Ä	19,767	73,651
a septimental de la compansión de la com	Section of the Control of the Contro		4.30	1.20	1.29		2 0 2	2.02
Cost per Unit			17	1.77	177	2.28	2.20	2.28
Published Charge per Unit			1,31	131	1.31		2.06	2.08
Negotiated Rate / Cost per Unit			131	131	1,31	2.06	2.08	2.00
000000000000000000000000000000000000000	107/01/02 - 09/30/02		5,476	67,958	1,750	21,309	1,702	1,630
Medi-Cal Units	194		21,666	225,869	3,364	98,739	7,001	6,037
Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
98	100 102 - 093002 0771150 - 093000							
Enhanced SD/MC (Children) Units	19/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03					-		
471 (CDS) 18 C - 7	07/01/02 - 09/30/02		23	706	8	310		
11A Hearthy Ferneres (SED) Office	10/01/02 - 08/30/03		0	2,394	0 . 00.0	17,000	9.078	4 026
12 Non-Medi-Cal Units	The second secon		3 /8/					
3	07/01/02 - 09/30/02	1,064,531	8,323	87,336				2000
13A Medi-Cal Costs	10/01/02 - 06/30/03	3,529,173	27,844	290,274	4,323	129,043		3.716
A Modifical Child I Innov I bridge	07/01/02 - 09/30/02	1,234,491	11,463	200,788			15,962	13.76
	10/01/02 - 06/30/03			1		L		3,358
15 Medi Cal Published Charges	97/01/02 - 09/30/02	1,000,120	78 187			203,402	L	12.436
	TUNDING DOUBLES		1					3,35
Medi-Cal Negotiated Rates	10/01/02 - 06/30/03			295,888		203,402	14,422	12,436
SORPROBESORGE			1	20000	- Contraction of the Contraction			
7 Medicare/Medi-Cal Crossover Costs	67/01/02 - 09/30/02 40/04/03 - 06/20/07							
	+							
18 Medicare/Medi-Cal Crossover SMA Upper Limits	A 1 - 1							
	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Published Crarges	10/01/02 - 06/30/03							
20 Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 09/30/03							000000000000000000000000000000000000000
U.S. concessoros de la constanta de la constan	LOYAL MA NAMED OF		9000000000000	0.0000000000000000000000000000000000000				
21 Enhanced SD/MC Costs	TOWNS - ORNORS						9 1	
7	INTANTOS DECIDIOS							
22 Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23 Enhanced Chill Published Chames	07/01/02 - 09/30/02							
Z3A	10/01/02 - De 30/03							
24 Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03					200000000000000000000000000000000000000	200000000000	000000000
Parker of the Chambridge Cook	50/05/02 - 06/30/03							
Sp. Enhanced SOMAC (Refugees) SMA Upper Limits								
27 Entranced SDMC (Refugees) Published Charges	# 67/01/02 - 06/30/03							
26 Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03	0.000	20000000	200000	200	100000	300000000000	
28	07/01/02 - 09/30/02							
29A Healthy Families Costs	10/01/02 - 06/30/03	90.17	2	900		707		
30 Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	PM CO P						
30A	SOUNDS - DOUBLES	24.48	22					
Healthy Families Published Charges	10/01/02 - 06/30/03	91,921				5,325	5	
	07/01/02 - 09/30/02	24,488	. 23					
Healthy Families Negotiated Rates	10/01/02 - 06/30/03			3,136	2000000	0.300		
ATTENDED TO THE PROPERTY OF TH	Control of the Contro	1 105 682	4.880		2,36	34.54.1	2,179	8,156

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

	A STATE OF THE PARTY OF THE PAR							
Legal Entity. Los Angeles Child Guidance Cinic	ic.	I		7	¥	1	*	z
agal Entity Number, 00199		Service	Service	Sarvica	Service	Service	Service	CBLVICE
Mode: 15 - Outpallent (Program 1)		Function	Function	Function	Function	Figure	FUNCTION	C)
		F	33	7	3/	2000	770	K NOW
Allocation Percentage		0.51%	0.06%	0 St M	2000	200	A PROPERTY.	867 736
Total Units		14.589	1,730	CKC OL	3	143,014	00001000	500 SUL
Gross Cost		29.503	3,496	21.290	242	234.87.0	3, 400,000	100
Construction of the constr		2 02	2002	2 0 2	2.02	2.02	20.2	2.02
Cost per cinit		2.28	2.28	2.28	2.28	2.28	2.28	2.28
Divisional Character Int		2.08	2.06	2 06	2.08	2.06	2.06	2.06
Neocliated Rate / Cost per Unit		2.06	2.05	2.06	2.05	2.06		2.06
estados estado	A CONTRACTOR OF THE PERSON OF	538.4	. 000	4.428		27 554	1	31,983
Medi-Cal Units	10/01/02 - 0#30/02 10/01/02 - 0#30/03	6.566	535	7,093	120	100,072	1,005,216	81,422
	07/01/02 - 09/30/02							2
Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
The state of the s	07/01/02 - 09/30/02							
10A Entranogo SLUMC (CANDIER) Other	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03					78	8 215	980
Line Bornillor (CED) Holle	07/01/02 - 09/30/02	150				10	20.00	911
A meaning teamines (CLD) critical	10/01/02 - 06/30/03	553	400	2004		14 048	244 792	37.160
2 Non-Medi-Cal Units	The second secon	1,990		2014				
	07/01/02 - 09/30/02	10.812	2,213	2,886		55,664	616,031	64,030
Medi-Cal Costs	10/01/02 - 06/30/03	13,285	1,061	14,334	243	206,300	2031,436	100,047
	07/01/02 - 09/30/02	12,196	2,497			92,623	1	485 84
14A Medi-Cai SMA Upper Limits	10/01/02 - 06/30/03		1,220		2//4	400,000	1	65 88
15 Mod. Cal Published Charges	07/01/02 - 09/30/02	1	2 236	2,842	100	212 328	2	167,729
	100 102 - 063000	14,024	2 766			56,761	L	65,88
Medi-Cal Negotiated Rates	Annual continu		1.102	ľ	247	212,328	2,070,745	187.72
000000000000000000000000000000000000000	LOUING - TOUR	200000000				0.00000		
Mandlessa Mandle Cal Crossower Costs	07/01/02 - 09/30/02							
TA medical emisor certain and the Table	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
Medicare/Medi Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
DA.	1000T/UZ - US 30003		000000000000000000000000000000000000000	discossississis	000000000000000000000000000000000000000	1010000000000		100000000000
COMMO Costs	07/01/02 - 09/30/02							
1A	10/01/02 - 06/30/03							
2 Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A	TOWNERS - USUSUND							
23 Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
-	07/01/02 - 08/30/02							
Enhanced SD/MC Negotiated Kates	10/01/02 - 06/30/03			1	10000		0.000	3000000000
February SDIMC (Relugees) Costs	07/01/02 - 06/30/03							
Phhancad SD/MC (Refugues) SMA Upper Limits	07/01/02 - 06/30/03							
7 Enhanced SD/MC (Ratugees) Published Charges								
8 Enhanced SC/MC (Relugees) Negotiated Rates	07/01/02 - 06/30/03		STATE OF THE PARTY		Contractor of the			1,1
60	07/01/02 - 06:30/02					427	A9 817	1,941
29A Healthy Fathines Cuets	10/01/02 - 06/30/03					178		
30 Heelthy Families SMA Upper Limits	07/01/02 - 09/30/02	1961				369		
30A	CONTROL - CONTROL					161		
Healthy Families Published Charges	10,01,02 - 06,30,03					334		1,871
500	07/01/02 - 05/30/02	308				16	17,129	3,46
Healthy Families Negotiated Rates	10/01/02 - 06/30/03			-	-	337	1	
			200	0107		20 000	A I R74 625	75 101

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1946A (02/03)

Town County Lee Angeles Child Couldstone Clark		0	d.	o	œ.	2		5
Legal Entry, LOS Angeles Chic Audenta Cent		Sarvice	Service	Service	Service	Service	Service	Service
Legal Entry reminer 10. Outhablant (Program 1)		Function	Function	Function	Function	Function	Function	Function
The Contract of the Contract o		52	3	57	61			
Allocation Darcentons		3.01%	0.14%	0.03%	2.27%	9.78%		
Total Links		86,424	4,109	691		59,654		
Gross Cost		174,656	8,304	1,801	132,089	568,548	12,638	
	occopiosocomoniosoco	000	202	2 02		3.56	3.56	
Cost per unit		2.28	2.78	2.28	4.23		4.23	
SMA Der Unit		80.0	2.08	2.06			3.63	
Published Crarge per Unit		208	2.06	2.06			3,63	
CONTRACTOR CONTRACTOR							1 406	
ModiCal Inite	07/01/02 - 09/30/02	5,747	192	ore	7,854		2000	
	1000102 - 06/30/03	51,130	90	243	27,013	1	21017	
Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
	10/01/02 - 06/09/03							
Enhanced SD/MC (Children) Units	400402 - 08/30/02							
	ייייטרישט יארוויים							
10B Enhanced SD/MC (Refugees) Units	CONTRACTOR - NOTICE	100			96	780		
Healthy Families (SED) Units	ACTION OF THE PARTY	4 1980			200	1,456		
	Town / DK - car serves	360 86	2 061	648	5	25.447	337	
Non-Medi-Cal Units	The second second second				H			September 1
	07/01/02 - 09/30/02	11.614			28.076			
13A Medi-Cal Costs	10/01/02 - 06/30/03	103,329		491	84,80	349,074	1,302	
	07/01/02 - 08/30/02	13,103				1		
Med-Cal SMA Upper Limits	10/01/02 - 06/30/03	116,576	2,180	554		1		
	07/01/02 - 08/30/02	11,839				122,545	4,338	
Medi-Cal Published Charges	10/01/02 - 06/30/03	105,328	1,969	501				
	07/01/02 - 09/30/02	11,639			28.619			
Medi-Cal Negotiated Rates	10/01/02 - 06/30/01	105 328	1 969	501	196,441	356,437	7,525	
0.0000000000000000000000000000000000000	LACTOR CONTINUED	0.0000000000000000000000000000000000000						
Medicare/Medi-Cal Crossover Costs	ACTIVITIES CONTRAINS							
	CONTRACTOR CONTRACTOR							
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Negotiated Kates	10/01/02 - 06/30/03					Section Sectio	option to the same	
	CONTROL CREATOR							
- Enhanced SD/MC Costs	10/01/02 - 06/30/03							
	CHANGE CHANGE							
Enhanced SD/MC SMA Upper Limits	10/04/02 - ORCOOL							
22A	ATMANA AGMANA							
Enhanced SDAMC Published Charges	DINOTING - DISCOURT							
	TOYOTA - SOUGH							
Entranção CD/MC Nacottated Rates	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03		Separate popularity	CONTRACTOR OF THE PARTY OF THE	San San San San San San San San San San			
Cohenced COMO (Refusers) Costs	07/01/02 - 06/30/03							
Childhold Child (Behonse) SMA legar Limits	(07/01/02 - D8/30/03							
Chinamodu Suma (Nesogosa) Duhlishad Charast	x 07/01/02 - 04/30/03							
Entranced Styling (Naturalish Rates)	107/01/02 - 08/30/03	-						
Cilifaticad do/mic (Natingeon)	0.0000000000000000000000000000000000000		0000000000	0000000000	136			
State Control of the state of t	07/01/02 - 09/30/02				713			
29A nearmy rampires coats	10/01/02 - 06/30/03	2,805			740		1	
	07/01/02 - 09/30/02				1			
30A Heardy Farmines Savia Cuper Lines	10/01/02 - 06/30/03				150		-	
Locusto Enmiles Dobleted Chames	07/01/02 - 09/30/02				1867		1	
31A 1 108101) 1 411111111111111111111111111111111	10/01/02 - 06/30/03	4,003		-	359	9 2,868		
Healthy Families Necotiated Rates	07ATM2 - 09:3302	1			726			
32A	1001/02 - 06/30/03	-						
	Control of the Party of the Par	STORY OF THE PROPERTY OF THE PA			l			

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL. MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

42,448 7,790 1,461 1.24 1.89 1.31 5,851 28,014 734 Function ¥ 37,068 314,967 90,340 450,831 129,313 145,386 333,846 3.9 254,707 8 26.712 21,602 g 9,519 30,100 13,625 4,083,629 723,031 2,688,218 973,947 2 537 487 876,920 3 632 173 24,342 3,445,039 551,932 2,052,075 ¥ 172 200 200 23,878 47,292 33,826 67,694 17,8 53,021 18,997 1,066 Service 뚲 1,987,123 843,389 2,956,284 839,020 3,282,411 601,233 2,105,161 96,861 204,922 100,465 308,610 5,972,424 34,799,106 567,521 100.00% Mode Total 10/01/02 - DE/00/02 10/01/02 - DE/00/03 10/01/02 - DE/00/03 10/01/02 - DE/00/03 10/01/02 - DE/00/03 10/01/02 - DE/00/03 07/701/02 - 08/30/02 10/01/02 - 06/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 Enhanced SD/MC (Refugees) Costs (7701/02 - 06/30/03 Enhanced SD/MC (Refugees) SMA Upper Limits (7701/02 - 08/30/03 Enhanced SD/MC (Refugees) Published Charges (7701/02 - 08/30/03 Enhanced SD/MC (Refugees) Megnitated Rates 10/01/02 - 06/30/ Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates patient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Healthy Families Published Charges Enhanced SD/MC Negotiated Rates Healthy Families SMA Upper Limits Legal Entry PACIFIC CLINICS
Legal Entry Number: 00203
Mode: 15 - Outpatent (Pro Medicare/Medi-Cal Crossover Costs Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges MedLCal SMA Upper Limits Medi-Cal Negotlated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

county count					-			
Legal Entity, PACIFIC CLINICS		H	Canadian	Contino	Kandon	Carriera	Sarvine	Soules
Legal Emity Number; 00203 Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		10	10	10			17	31
Allocation Percentage		2.63%	9,000	0.02%			0.04%	0.02%
Total Units		613,543	848	3,596	- 1	40,976	2967	5,332
Gross Cost		915,043	817	5,363		9	12,777	7,862
Cost per Unit		1.49	1.49	1.49	H		1.49	1.49
SMA per Unit	CONTRACTOR NAME OF	2.28	2.28	2.28	1	2.28	2.28	2.28
per		2.38	2.38	2.38			2.38	2 38
Negotiated Rate / Cost per Unit	The supplied of the supplied o	1.58	1.49	1.58	1		1.58	1,58
	07/01/02 - 09/30/02	92.137		1,725	2,149	8,196	2,685	3,176
Medi-Cal Units	10/01/02 - 06/30/03			153	9,512	14,218	3,839	694
Martingary Land Consequent Labor	07/01/02 - 09/30/02		1000000	583	30			
	10/01/02 06/30/03							
February SDAIC (Children) Units	07/01/02 - 09/30/02	2,214				2922		136
IOA Emission Science (Sanction) of the	10/01/02 - 06/30/03					374	106	
IOB Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
Healthy Families (SED) Holis	07/01/02 - 09/30/02	1,289			11			477
1A) resumption and the property of the propert	10/01/02 - 06/30/03	4,535			703	-	1000	110
12 Non-Medi-Cal Units	-	91,797	548	757	15,707	17,923	1 B38	NO.
	07/01/02 - 09/30/02	137.414		2.573	3,205	12,224	4,004	4,737
Medi-Cal Costs	10,01,00 - 06,0001	593 841		782	14,186		5,726	1,035
	107/01/02 - 00/10/02	210.072		3,933	4,900			7,241
Medi-Cal SMA Upper Limits	10/01/02 06/30/03	907.830		1211	21,687			1,582
	COLDITION - COLPUTO	219 286		4,106	5,115			7,859
Medical Published Charges	10,01,02 - 06/30,03	947 657		1,254	22,639			1,852
	167/01/02 - 04/30/02	145.576		2,726	3,395		4,242	5,018
Medi-Cal Negotlated Rates	10/01/02 - 06/30/03	629,117		839	15,029	22,464		1,097
30110000000000000000000000000000000000	COUNTY DO CONTROL	1631		869	45	-		
- Medicare/Medi-Cai Crossover Costs	1001.02 - 06/30/03	14.400						
C 60	07/01/02 - 08/30/02	5,927		1,329	88			
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03	22,013						
	-	7,230		1,388	71		0	
Medicare/Medi-Cal Crossover Published Cranges	10/01/02 - 06/30/03	22,079						
	07/01/02 - 09/30/02	4,800		921	47			
20A Medicare/Medi-Cat Crossover Negotiated Kates	10/01/02 - 06/30/03	15,255						-
	CHARLES COLLAND	3300		10000		396		203
Enhanced SD/MC Costs	10/01/02 - 06/30/03	15 963				558	157	
	07/01/02 - 08/30/02					804		310
Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03				47	863	238	
	07/01/02 - 09/30/02					631		324
Enhanced SD/MC Published Charges	10/01/02 - 06/30/03	25,473				880	250	
	07/01/02 - 09/30/02					419		215
Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03	Ì		The second		105	188	
English Charles Dalument Coate	PATIONAL CONTRACTOR		100000000000000000000000000000000000000					
Entrança SOMC (Relations) SMA Lloser Limits								
SD/MC (Retion	67/01/02 - 06/30/03							
Enhanced SD/MC (Returnes) Negotiated Rates	07/01/02 - 06/30/03	11 11 11 11 11		The second second				and the second second
1.1	CONTRACTOR DESTRUCTOR	4 000	***************************************		115			711
Heatthy Families Costs	TOWNEY - DEVICED	6.784			1,048			184
		2,919			176			1,088
30A Healthy Families SMA Upper Limits	10/01/02 - 06/30/03				1,803			iq.
	07/01/02 - 09/30/02				183			1,135
31A Healthy Families Published Charges	10/01/02 - 06/30/03	10,793		-	1,673			202
Healthy Camilles Neorthaled Rates	07/01/02 - 09/30/02				122			174
W. The state of th	10/01/02 - 06/30/03			-				
		100 001	817	1 199	22.880	26,731	2 890	1.502

DEPARTMENT OF MENTAL HEALTH PAGE 3 OF 8	Fiscal Year 2002-2003

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COLUMN DA PRINT DA PRINT		0	a	0	R	S	1	7
Enthy Number (2000)		Service	Service	Service	Service	Service	Service	Service
Mode, 15 - Outpatient (Program 1)		Function	Function	Function	Function	ш.		Function
		æ	×	34	38		42	42
Allocation Percentage		0.02%	0.53%	0.00%	0.02%		_	0.1
Total Units		4,114	124,812	345	4,284			32,5
Gross Cost		8,136	185,847	515	6,389	730,648	_	48,5
A CONTRACTOR OF THE PROPERTY O	TOTAL PROPERTY OF THE PARTY OF	97.0	97 ,	07 4	1 40	1		1.49
Cost per Unit		2000	0000	2.08	2.78	2.28	2.08	2
SMA per Unit		7 50	2.20	2 58	7 26	2 48		W. C
Published Charge per Unit		2.30	2.30	07.7	4 28	1 68		1.40
Negotiated Rate / Cost per Unit		90	1.00	200	2		13	
	07/01/02 - 09/30/02	30	22,157			33,990		
Medi-Cal Units	SOURCE CONTROLS	1 844	84 292		2,386	172,112	Ш	
	07/04/05 00/20/05		216			477	L	
Medicare/Medi-Cal Crossover Units	AND DESCRIPTION		3 440			406	480.816	
	COLORING - DOISOUGO		200			1 418	1	
Enhanced SD/MC (Children) Units	07/01/02 - Uni 30/02		8			1758	87,003	
	1001/02-00/30/03		047			2		
Enhanced SD/MC (Refugees) Units	07/01/02 - 06/10/03					1 284	1	
Healthy Families (SED) Units	07/01/02 - 08/30/02		277.0			6.071	02 042	
	10/01/05 - 06/30/03		2,110	-	0.00	440 800	4 700 ARK	20 630
Non-Medi-Cal Units	The state of the s	7.240	71815	070	2,910	410,000		
	07/01/02 - 09/30/02	45	33,045			50,683	_	
Medi-Cal Costs	10/01/02 - 06/30/03	2,750	125,714		3,529	256,689	8,797,743	
	07/01/02 - 09/30/02	55	50,518			77,497	_	
Medi-Cal SMA Upper Limits	10/01/02 - DM/30/10/01	4 204	192 186		5,394	382,415	L	
	CONTRACTOR CONTRACTOR	71	52 734			80,896	3,722,077	
Medi-Cal Published Charges	AAMA IND. DEPORTERS	4 280	200 815		5.831	409.627	14,039,503	
	CONTRACT CONTRACT	17	35 008			53,704	L	
Medi-Cal Negotiated Rates	CONTRACT CONTRACT	2014	193 481		3.738	271,937		
aanasaanaanaanaanaanaanaanaanaanaanaanaa		10000000000		perceptorous		1	1	
attended for Cal	07/01/02 - 09/30/02		321					
medicare medical costoval costs	10/01/02 - 08/30/03		5,130			8		
	07/01/02 - 09/30/02		490			1,085	1	
Medicare/Medical Crossover SMA Upper Limits	10/01/02 - 05/30/03		7,843			242	1,050,660	
	07/01/02 - 08/30/02		512	The second second		1,135		
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03		8,187		And the Committee	252	1,096,742	
	07201/02 - 04/10/02		340			754		
Medicare/Medi-Cal Crossover Negotiated Rates	HOLDER OF THE STATES		5.435			167		
NAME OF THE PROPERTY OF THE PR		100000000000000000000000000000000000000			The state of the s	4		o constant
	07/01/02 - 09/30/02		1,016			2,112	010/15	
214 Enhanced SU/MC COSts	10/01/02 - 06/30/03	0 - 12 - 1	358			2,622		
	07/01/02 - 08/30/02		1,563			3,228		
Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03		547			4,008	198,367	
	CONTRACT CONTRACTO		1.621			3,370	50,285	
Enhanced SD/MC Published Charges	TOURS DESIGN		671			4,184	207,067	
	Carpenda consciona		4 676			2237	L	
Enhanced SDAM: Neontlated Rates	07/01/02 - 08/38/02		0101			2 77R	L	
24A LINGINGS CEVITO INSCRIPTION INCOME.	10/01/02 - 06/30/03		8/8	-	The second second	21,10		2000000
Enhanced ROAM (Reference) Cook	07/01/02 - 06/30/03							
Eshanced CO'44C (Dehomen) Child (from mile	Manage - Outstand							10000
Entranced SOUNC (Netholetics) Since Opport Linning	CONTRACT - CHANNED							
Contracted Strain (Software) Neochidad Rates	07/01/02 - DECROPES							
- alouges		2000000000	COCCOCOCOCO	100000000000	200000000000000000000000000000000000000			9000000
	07/01/02 - 09/30/02					1,913	1	
nearly remines costs	10/01/02 - 06/30/03		3,154			2007	131,010	
30 Landley Combine Calls Jipone Jimbe	07/01/02 - 09/30/02					44 847	1	
30A nearly remines own Opper Latins	10/01/02 - 06/30/03		4,822			70071		
31 Locality Camilles Divisional Character	07/01/02 - 08/363/02					2000	1	
Industry Landings Cooks too Cooks too	10/01/02 - 08/30/03		\$50°C		-	0.000	90 848	
	CONTRACTOR CONTRACTOR			-		4,044		
Line Hamilton Monodistro Cotton	ACTOR 000 0000	-	-	-		0.010		
32A Healthy Families Negotiated Rates	10/01/02 - 06/30/03		3,342		10000	8,012		200000000000000000000000000000000000000

DEPARTMENT OF MENTAL HEALTH PAGE 4 OF 8 Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1969A (65/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

2,753 10,374 15,146 15,827 14,970 3 12,516 წ 342,106 1,303,484 357,109 1,423,254 237,073 844,849 314,957 69,827 481,493 72,890 502,611 48,369 7 930 2 004 2 004 2 002 1 2 654 1 3 69 445,691 150,046 598,006 30,626 211,181 6,013 6,429 8,299 8,596 8,663 8,401 259,603 4,032 3,640 879 333,866 2.28 15,229 27 843 70,405 42,685 107,632 44,532 112,363 26,487 74,587 1,479 622 2,262 851 851 2,361 992 1,567 388 0.36% 83,774 18,669 417 280 뚲 1,328 3,302 8,808 7,107 5,048 5,269 4,718 1,254 1,917 134,313 4.453 41,168 120,601 158,597 80,761 242,456 123,464 253,089 12 334 0.86% 200,181 298,562 71,638 106,340 54,151 31,420 74,780 49,844 46,860 Function 3 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 0 7/01/02 - 00/30/02 10/01/02 - 00/30/02 10/01/02 - 00/30/02 10/01/02 - 00/30/03 07/01/02 - 00/30/03 07/01/02 - 00/30/03 10/01/02 - 00/30/03 10/01/02 - 00/30/03 07/01/02 - 08/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 08/30/02 10/01/02 - 06/30/02 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 08-30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SIMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity, Narriber. 00,203 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC SMA Upper Limits

23
Enhanced SD/MC Published Charges

24
Enhanced SD/MC Negodated Rafes

24A Medicare/Medi-Cal Crossover Costs Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rale / Cost per Unit County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Enhanced SD/MC Costs Non-Medi-Cal Costs County Code: 19 Non-Wedl-Cal Units Medi-Cai Costs Med-Cal Units

DEPARTMENT OF MENTAL HEALTH PAGE 5 OF 8 FISCAI YEAR 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (95/03)

AF AG AH Service Function Function 61 0250, 861 620, 664, 17, 2676, 0, 2276, 0, 2276, 0, 2276, 0, 220, 861 2,88 2,88 2,88 2,88 2,88 2,88 2,88 2,88									
Empty Funded Charge part Unit	Legal Entity, PACIFIC CLINICS		AC	Q	AE	AF	AG	AH	A
Machine 10 - Continued 10 - Contin	egal Entity Number 00203		Service	Service	Sevice	Service	Service	Service	Service
Color Description	Mode: 15 - Outpatient (Program 1)		Function	Function	FUNCTION	PUKAKSI 64	62	L CH	RO
Cost Part			A Anna	2000	7647	1	47 06%	7846 0	1.01%
Colo United Colo United	Allocation Percentage		A 10 A 10 A	0.013	4 404 785	1	3 474 204	123 153	191 773
Contract Civil Part Contract Civil Part	Total Units		2000	2000	100,000	1	A 250 808	005 KAB	TALO KARO
SWA per Units 14-90 FLV	Gross Cost		31,138	0000	1,101,010	H	Owner on the		
Machine Cost per Unit	Cost per Unit		1.49	1.49	1.49	2.88	2.88	2.88	2.88
Medicare Made Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Units 100 Miles Call Crossover Call Call Crossover Call Call Crossover Call Call Crossover Miles Call Crossover Mi	П		2.28	2.28	2,28	4.23	423	3.4	62.9
Medicated Rate Cost per Units	Published Charge per L		2.38	2.38	238	4 32	4.92	4.82	106
Modicare M	Negotiated Rate / Cost	- C	1.56	1 20	1.00	9	9,00	7.00	2
Model-can Units	1	07/01/02 - 09/30/02	1,921	482	188,725	11,540	266,572		689'09
International Content Number Content	- Medi-Cal Units	10/01/02 - 06/30/03	7,503	2,433	968,933	36,878	985,005		26,688
Februaries SDAMC (Children) Units 700/102 - 000/2000 257 250 2	offer a second for the second second	07/01/02 - 09/30/02	1			45	67,711		24,100
Enhanced SDMC (Chidren) Units 100/10/22 - 08/20/02 287	Medical dimedia Clossova Olins	10/01/02 - 06/30/03					100,404		
Particle Continue	Enhanced SO AAC (Children) Holts	07/01/02 - 08/30/02	30			210	2,030		
This indicates Junist (SED) Units 0701/02 - 08-2004 17,104 28,104 17,104 28,104 18,104 19,104		10/01/02 - 06/30/03	207			200	0000		
Non-Medical Links 100 / Mode 100 / Mod	0B Enhanced SD/MC (Refugees) Units	07/01/02 - 08/30/03				200	2 33%		
Non-Madic Cal Units	Healthy Families (SED) Units	U/UNI/UZ - UB/JUNIA	74	Ī		1 066	8.744		
Medicare Medical College of SIMA Upper Limits 97/01/02 - 00/30002 2,866 716 2814 delt 13,220 787,466 Medicare Medical College of SIMA Upper Limits 1001/02 - 00/30002 11,180 3,623 1474,4803 100,1762 <td< td=""><td>IA CALLES</td><td>TUVUTUR - UG/30/03</td><td>10 922</td><td>478</td><td>17,104</td><td>28,137</td><td>536,426</td><td>32,153</td><td>12,267</td></td<>	IA CALLES	TUVUTUR - UG/30/03	10 922	478	17,104	28,137	536,426	32,153	12,267
Medicare Medicar	-11			740	ľ	14 254			174.72
Modical SNA Upper Limits	\neg	07/01/02 - UB/30/02	2,000	4 878	1	106.171	2		76,83
Medicar SMA Upper Limits United Cale 17 ion Total Cale 6 ion Total Cale 1 ion Total C		CONTRACTOR CONTRACTOR	4 780	1 088	430,293	48,814	L		256,71
Medicare Medicare Negotiated Charges Origination of the control of the		1001/02 - (MCDDICE)	17 107	5.547	2,254,767	155,994			112,890
Medicare Medicar		07/01/02 - 09/30/D2	4,572	1.147	449,166				298,59
Medicare Medicar		10/01/02 - 06/30/03	17,857	5,791	2,353,861				131,30
Medicare/Medical Crossover Costs Troning Cegagg 11 Miss 3 644 1 552,514 112,478 3,004,875 Medicare/Medical Crossover Costs 1001,102 - 06/30002 11 Miss 3 644 1 552,514 115,478 1500,432 Medicare/Medical Crossover Suke Upper Limits 1001,102 - 06/30002 45 2 521 2 521,188 1 552,284 Medicare/Medical Crossover Published Charges 1001,102 - 06/30002 45 6 56 2 56,41 Medicare/Medical Crossover Published Charges 1001,102 - 06/30002 45 6 56 5 46 Enhanced SD/MC Costs 1001,102 - 06/30002 45 6 56 8 60 8 60 Enhanced SD/MC Costs 1001,02 - 06/30002 71 1 20 2 50 8 60 Enhanced SD/MC Published Charges 1001,02 - 06/30002 71 1 20 2 50 8 60 Enhanced SD/MC Published Charges 1001,02 - 06/30002 71 1 20 2 50 1 1001 Enhanced SD/MC Published Charges 1001,02 - 06/30002 40 6 21 6 216 1 1001 Enhanced SD/MC Relugees 100		07/01/02 - 09/30/02	3,035	762	298,188				185,101
Medicara/Madi Cal Crossover Costs 1001/02 - 06/20/02 45 146 538 164 538 Medicara/Madi Cal Crossover Stava Upper Limits 07/10/1/2 - 06/20/02 45 17/20/2 - 06/20/02 <		10/01/02 - 06/30/03	11,855	3,844	1,562,514		3,004,265		81,39
Medicare/Medi-Cal Crossover SMA Upper Limits 10/11/02 - 06/30/03 6868.331 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 06/30/03 45 221 323,134 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 06/30/03 45 221 323,134 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 06/30/03 45 66 221 324,134 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 06/30/03 45 66 6,00 137 24,40 5,41 Enhanced SD/MC Costs 07/01/02 - 06/30/02 45 66 8,60 8,62 6,02 Enhanced SD/MC Costs 07/01/02 - 06/30/03 61 7 1,03 10,02 1,03 10,02 Enhanced SD/MC Costs 07/01/02 - 06/30/03 61 7 1,03 10,02 1,03 10,02 Enhanced SD/MC Nogotkated Rates 07/01/02 - 06/30/03 61 1,03 10,02 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00 1,00	000000000000000000000000000000000000000	CONCENS. CONTRACTO					194,839		63,648
Medicare/Medi-Cal Crossover SMA Upper Limits O7/101/02 - 06/20/02 1/20 / 10 / 10 / 10 / 10 / 10 / 10 / 10		1 100 - 08/30/03					859,331		
Medicare/Medi-Cal Crossover SMA Upper Limits Toi 1/102 - 06/30/02 450,000 221 1,202,564 1,400,541 Medicare/Medi-Cal Crossover Published Charges 1/07/01/02 - 06/30/02 45 605 14,400,541 Medicare/Medi-Cal Crossover Published Charges 1/07/01/02 - 06/30/02 45 605 1,400,541 Enhanced SD/MC Costs 1/07/01/02 - 06/30/02 66 7,7 1,400,541 Enhanced SD/MC Published Charges 1/07/01/02 - 06/30/02 47 1,033 10/02 Enhanced SD/MC Published Charges 1/07/01/02 - 06/30/03 67 7,7 1,033 10/02 Enhanced SD/MC Published Charges 1/07/01/02 - 06/30/03 67 1,033 10/02 Enhanced SD/MC Published Charges 1/07/01/02 - 06/30/03 47 0,030 1,030 Enhanced SD/MC Published Charges 1/07/01/02 - 06/30/03 40 1,830 11,830 Enhanced SD/MC Published Charges 1/07/01/02 - 06/30/03 40 6,216 6,216 Enhanced SD/MC Published Charges 1/07/01/02 - 06/30/03 40 6,216 6,216 Enhanced SD/MC Published Charges <td></td> <td>07/01/02 - 09/30/02</td> <td></td> <td></td> <td></td> <td>190</td> <td>256,418</td> <td></td> <td>93,517</td>		07/01/02 - 09/30/02				190	256,418		93,517
Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 06/20/03 14/06 514 Medicare/Medi-Cal Crossover Published Charges 100/10/2 - 06/20/03 45 206,519 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 06/20/03 45 206,519 Enhanced SD/MC Costs 07/01/02 - 06/20/03 45 66 5,887 70,051 Enhanced SD/MC Published Charges 07/01/02 - 06/20/03 66 62 64 16,416 Enhanced SD/MC Published Charges 07/01/02 - 06/20/03 47 7 1,860 1,862 Enhanced SD/MC Published Charges 07/01/02 - 06/20/03 47 62.16 62.16 Enhanced SD/MC Refugees) Published Charges 07/01/02 - 06/20/03 46 1,800 1,1,862 Enhanced SD/MC Refugees) Reported Rales 07/01/02 - 06/20/03 46 1,800 1,1,862 Enhanced SD/MC Refugees) Reported Rales 07/01/02 - 06/20/03 46 1,800 2,11,800 Enhanced SD/MC Refugees) Republished Charges 100/10/2 - 06/20/03 304 3,100 2,11,800 Healthy Families SMA Upper Limits 100/10/2 - 06/20/03	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 08/30/03					1,262,587		100 77
Medicare Medical Crossover Negotiated Rates 1001/02 - 06/20/03 45 100 376 100 37	Charles of Charles	07/01/02 - 08/30/02				77	333,130		100,11
Medicara-Medit-Cal Crossover Negotiated Rates 10/11/02 - 08/30/03 45 606 68/87 Enhanced SD/MC Costs 07/01/02 - 08/30/03 383 66 66 66 Enhanced SD/MC SMA Upper Limits 07/01/02 - 08/30/03 71 10/31 10/32 Enhanced SD/MC Published Charges 07/01/02 - 08/30/03 612 2,634 18,434 Enhanced SD/MC Published Charges 10/01/02 - 08/30/03 47 2,962 19,119 Enhanced SD/MC Retugees Charges 10/10/10/2 - 08/30/03 47 1,830 11,652 Enhanced SD/MC (Retugees) Charges 10/10/10/2 - 08/30/03 40 1,830 11,652 Enhanced SD/MC (Retugees) Published Charges 10/10/10/2 - 08/30/03 60 6,130 1,1652 Enhanced SD/MC (Retugees) Published Charges 10/10/10/2 - 08/30/03 6,50 6,50 6,50 Enhanced SD/MC (Retugees) Published Charges 10/10/10/2 - 08/30/03 6,50 6,50 6,50 Enhanced SD/MC (Retugees) Published Charges 10/10/10/2 - 08/30/03 6,50 6,50 7,131 Enhanced SD/MC (Retugees) Published Charg	medical prosection of costs of the costs of	10/01/02 - 08/30/03				197	206 519		67,429
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Healthy Families Negotiated Charges (1701/02 - 08/30/02 - 866 - 1,2865 - 8,690 - 1,2865 - 1,2	29 Lingthy Comillos Costs	67/01/02 - 08/30/02	8			2 040			
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07/01/02 - 08/00/02 86 32/2 3,251 26,609	Healthy Families Published Charges	10/01/02 - 06/30/03	486			5,245			
1001/02 : 06:30/03	32 Healthy Families Neootlated Rates	07/01/02 - 09/30/02	98			7.261			
	32A Island Samuel	10/01/02 - 06/30/03	325					1000	

DEPARTMENT OF MENTAL HEALTH
PAGE 6 OF 8
Flacal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (9503)

Columb	County Code: 19		¥	Z.	Ę	TATA	Ś		
Colorest C	Legal Entity, PACIFIC CLINICS		7	AK	7	AM	AN.	8	AP
Column C	al Entity Number, 00203		Service	Service	Service	Service	Function	Footboo	Function
Column	Mode; 15 - Chipaterii (Program 1)		87	71	200	11	77	T	
T_224 T_22	Allocation Dementage		9.900	W30 0	0,03%	2.81%	0.02%	0.22%	
The color of the	Total Units		7,481	7,234	3,401	355,989	2,173	27.480	
March Marc	Gross Cost		21,538	19,871	9,342	977,843	5,969	75,428	
Mail	particular description descriptions of the second s	respensional and a second	2.88	2.75	2.75	2.75	275	275	
Fig. 10 Fig.	Call cor line		123	341	3.41	3.41	3.41	3,41	
Total Contro	Birklehad Chang parting		C0 F	4.75	25.24	4.75	4.75	4.75	
Charles	Tubestad and Contract last		4.04	2 04	2 91	201	2.75	2.91	
1001072 - 0047002 1,184 3,375 2,076 52,400 1,010	regulation and cook ball of the			210000000000000000000000000000000000000					Section 2
Second Units	Modi.Cal Holle	07/01/02 - 09/30/02	1,884	319	785	52,400		18,100	1
COLOR COLO	Mark Cal Comp	10/01/02 - 06/30/03	3.418	3,375	2.015	214,453		5,/48	
TOTAL TOTAL CHARGON TOTAL		07/01/02 - 09/30/02				6,521		4,867	
Thinks		10/01/02 - 06/30/03				38,547			
Units		07/01/02 - 06/30/02	130			088			
Units		10/01/02 - 06/30/03	427	90		1,360			
Unils	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
Units Units Unit		07/01/02 - 09/30/02							
The color of the		10/01/02 - 06/30/03				999			
1001/102 - 06-30/02 5 424 6 771 6 52 0 11 143 EN 14,728 14,72	Non-Medi-Cal Units		1,622	3,480	621	008,04	2,173	855	
The control of the		COLUMN COLUMN	200	878	2 401	143 BO4	-	44.224	
sinks 100 No. 102 - 06/20003 1,4456 1,006 2,640 19,640 aries 100 No. 102 - 06/20003 1,4456 1,506 6,617 73,136 19,640 aries 100 No. 102 - 06/20003 1,4456 1,506 6,677 1,006 622 22,00 3 No. 10 No. 102 - 06/20003 1,4456 1,506 6,677 1,006 622 22,20 Soover Costs 100 No. 102 - 06/20003 1,4456 6,821 1,007 22,127 Ssover Costs 100 No. 102 - 06/20003 1,445 6,822 2,224 14,826 15,804 Ssover Published Charges 100 No. 102 - 06/20003 1,445 1,455 1,456 1,270 Ssover Negotiated Raies 100 No. 20 - 06/20003 1,228 1,66 1,75 1,245 2,212 Ssover Negotiated Raies 100 No. 20 - 06/20003 1,75 1,75 1,75 1,75 Ssover Negotiated Raies 100 No. 20 - 06/20003 1,75 1,75 1,75 1,75 Ssover SMA Upper Limits 100 No. 20 - 06/20	Medi-Cal Costs	Utild that - decour	0 0.44	0.274	K R 16	589.067		15.789	
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100/102 - 06/30/02 16/30 15/30		10/0 1/02 - 06/30/03	14 456	1,000	1000	CONT. BY G		78.475	
1001/02 - 003-000	Medical Dublished Chames	07/01/02 - 09/30/02	9,269	1,515	3.00	240,000		27 201	
assover Costs 10/101/02 cubanota 10,425 9821 5,664 124,044 16,727 16,727 10/101/02 cubanota 10,425 9821 5,664 124,044 16,727 17,7912 10/101/02 cubanota 10,425 9821 5,664 14,7912 17,7	Medical Culting Charges	10/01/02 - 06/30/03	16,817	16,031	N.3/1	700.000		10 98 1	
1001002		07/01/02 - 09/30/02	5,746	828	2.2.0	152.484		100'04	
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ssover SMA Upper LImits 07/7102 - 06/3002 15,890 15,890 ssover SMA Upper LImits 1001/02 - 06/3002 13,445 22,121 ssover Published Charges 07/01/02 - 06/3002 18,562 13,552 ssover Published Charges 07/01/02 - 06/3002 13,471 13,552 ssover Negoklated Rales 07/01/02 - 06/3002 13,471 13,552 to Upper Limits 10/01/02 - 06/3002 1,289 1,68 204 4,186 to Upper Limits 10/01/02 - 06/3002 2,101 2,88 6,589 1,78 1,78 to Indicated Rates 10/01/02 - 06/3002 1,107 2,88 6,589 1,001 1,001 1,001 1,001 1,332 1,75 4,042 1,001		10/01/02 - 08/30/03				105,882			
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ssover Published Charges O'TO LIDZ - ON-SOUGH 183,086 22,121 ssover Published Charges 100102 - ON-SOUGH 112,172 13,552 ssover Negotiated Rates 1001002 - ON-SOUGH 374 112,172 ts 1001002 - ON-SOUGH 1229 165 3,815 ts 1001002 - ON-SOUGH 1,806 205 3,815 tv Upper Limits 07010/02 - ON-SOUGH 1,806 205 4,136 since of Charges 0700/02 - ON-SOUGH 1,306 4,136 4,136 lished Charges 1,001002 - ON-SOUGH 1,300 4,136 4,136 lished Charges 1,001002 - ON-SOUGH 1,300 1,700 4,136 lugges) Coates 1,001002 - ON-SOUGH 1,300 4,136 4,136 lugges) Coates 1,001002 - ON-SOUGH 1,300 4,136 4,136 lugges) Published Charges 1,001002 - ON-SOUGH 1,100 4,136 4,136 lugges) Negotimed Rates 1,001002 - ON-SOUGH 1,100 1,100 1,100 lugges Coate		10/01/02 - 06/30/03				131,445			
Assover Published Charges 143,086 15,552 Assover Published Charges 10701/02 - 06/20/02 17,272 Assover Negodaled Rales 07/01/02 - 06/20/02 374 12,172 A Upper Limits 10/01/02 - 06/20/02 550 205 4,180 A Upper Limits 07/01/02 - 06/20/02 1,206 205 4,180 4,180 A Upper Limits 07/01/02 - 06/20/02 1,306 205 4,180 4,180 A Upper Limits 07/01/02 - 06/20/02 1,302 1,75 4,002 4,180 A Upper Limits 07/01/02 - 06/20/02 1,302 1,75 4,002 4,002 Auges) Double Limits 07/01/02 - 06/20/03 1,302 1,75 4,002 4,002 Auges) Double Limits 07/01/02 - 06/20/03 1,302 1,75 4,002 2,661 Auges) Published Charges 07/01/02 - 06/20/03 1,302 1,502 6,698 2,661 Auges) Published Charges 07/01/02 - 06/20/03 1,000 1,000 2,662 2,661 Auges) Published Charges		-		100		30.975		22,121	
tssover Negotlated Rates OT/O1/O2 - 06/30/02 118,976 13,552 ts 100 1002 - 06/30/02 374 112,172 112,172 ts 100 1002 - 06/30/02 1,229 185 3,815 100 100 thed Charges 100 1002 - 06/30/02 640 4,736 1,736 1,736 lished Charges 100 1002 - 06/30/02 640 2,161 288 6,506 1,736 located Rates 100 1002 - 06/30/02 3,101 288 6,506 1,736 1,736 located Rates 100 1002 - 06/30/03 1,302 175 4,042 1,736 lugges) Negatimed Rates 07/01/02 - 06/30/03 1,302 175 4,042 1,736 lugges) Negatimed Rates 07/01/02 - 06/30/03 1,302 1,736 1,736 1,736 Upper Linits 100/1002 - 06/30/03 1,000/1002 - 06/30/03 1,302 1,436 1,436 S 100/1002 - 06/30/03 1,000/1002 - 06/30/03 1,000/1002 - 06/30/03 1,000/1002 - 06/30/03 1,000/1002 - 06/30/03 1,000/1002 - 06/30/03		-				183,098			
tsscover Negodaled Rates 100 Log - 06/30/02 374 2,417 ts 07/01/02 - 06/30/02 1,229 165 3,816 ts 100/102 - 06/30/02 1,506 205 3,816 ts 100/102 - 06/30/02 1,506 205 4,736 lished Charges 07/0 V/Q2 - 06/30/02 2,101 285 2,641 lished Charges 1,001/02 - 06/30/02 1,302 175 4,042 logisted Rates 1,001/02 - 06/30/03 1,302 175 4,042 logisted Rates 1,001/02 - 06/30/03 1,302 175 4,042 lugges) SMA Upper Limits 07/01/02 - 06/30/03 1,302 175 2,662 lugges) Negarithed Charges 07/01/02 - 06/30/03 2,662 2,662 2,662 lugges) Negarithed Charges 07/01/02 - 06/30/03 2,662 2,662 2,662 lugges) Negarithed Charges 07/01/02 - 06/30/03 2,662 2,662 2,662 shed Charges 100/102 - 06/30/03 1,000/102 - 06/30/03 2,662 2,662		07/01/02 - 09/30/02				18,976		13,552	
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University		Selection of the select	200000	0.000000000000	100000000000000000000000000000000000000	2417			
A Upper Limits 070/10/2 - 08/30/02 1,806 205 4,736 Ished Charges 1001/02 - 08/30/02 1,806 205 4,736 Ished Charges 1001/02 - 08/30/02 640 2,101 295 6,586 Indio 102 - 08/30/02 397 1,705 2,561 4,042 4,042 Ingless) Costs 1001/02 - 08/30/03 1,302 175 4,042 4,042 Ingless) SMA Upper Limits 07/01/02 - 08/30/03 1,302 175 4,042 1,042 Ingless) Negatimind Rises 07/01/02 - 08/30/03 2,663 2,663 2,663 Upper Limits 1,001/02 - 08/30/02 1,001/02 - 08/30/03 2,662 2,662 Ingless Negatimind Rises 07/01/02 - 08/30/02 1,001/02 - 08/30/02 2,662 2,662 Ingless Negatiming Rises 07/01/02 - 08/30/02 1,001/02 - 08/30/02 1,001/02 - 08/30/02 1,001/02 - 08/30/02 Indless Negatiming Rises 1,001/02 - 08/30/03 1,001/02 - 08/30/03 1,001/02 - 08/30/03 1,001/02 - 08/30/03	Enhanced SD/MC Costs	07/01/02 - UNISSUA		105		3815			
Upper Limits		10/01/02 - 05/30/03	877	3		3001			
International Programs 1,000,102 - 0,030,002 1,000 1,0	Enhanced CO.M.C. SMA Hower Limits	07/0 //02 - 08/30/02	8	400		1 700			
lished Charges 107/0 Moz 08/30/02 640 285 6,500 Orizolazio 2,101 285 6,500 Orizolazio 397 175 2,601 Orizolazio 1,302 175 4,002 lugges) Costs 107/0 Moz 08/30/03 4,002 lugges) Costs 7/70/102 - 08/30/03 2,601 lugges) Publiched Charges 7/70/102 - 08/30/03 2,692 lugges) Negritima Rates 7/70/102 - 08/30/02 2,692 lugges) Negritima Rates 7/70/102 - 08/30/02 2,692 Upper Limits 1,00/102 - 08/30/02 3,304 shed Charges 1,00/102 - 08/30/03 4,503 shed Charges 1,00/102 - 08/30/03 4,503		10/01/02 - 06/30/03	1,806	500		4,180			
Interface of rates 100 1002 - 06/30/03 2,101 288 0,000 Or/Anjac - 06/30/03 1,302 175 2,561 Nugees) Costs 100 1002 - 06/30/03 1,302 175 4,042 Nugees) Costs 07/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 Nugees) Negatimed Pates 07/01/02 - 06/30/03 2,662 07/01/02 - 06/30/02 S 100/102 - 06/30/02 2,662 07/01/02 - 06/30/02 Upper Limits 100/102 - 06/30/03 3,304 4,503 Added Charges 100/102 - 06/30/03 4,503 Added Rates 100/102 - 06/30/03 4,503	Enhanced COMAC Dishlehad Chambe	07/0 //02 - 09/30/02	640			4, 100			
Originated Raides 107/01/02 - 04/30/03 1392 175 4/042 Liggess Coates 100/102 - 04/30/03 1302 175 4/042 Liggess Coates 07/01/02 - 04/30/03 07/01/02 - 04/30/03 07/01/02 - 04/30/03 Liggess Neg climate Raises 07/01/02 - 04/30/03 2,692 Ligges Neg climate Raises 07/01/02 - 04/30/02 3,304 Ligges Neg climate Raises 07/01/02 - 04/30/02 3,304 Apper Limits 1,001/02 - 04/30/02 4,800 Apper Limits 1,001/02 - 04/30/02 4,800 Apper Limits 1,001/02 - 04/30/02 4,800		10/01/02 - 06/30/03	2,101	CRZ		0,000			
Vigees) Costs 1700 LOZ 08/30/03 1/302 170 Vigees) Costs 07/70/r02 - 08/30/03 6/20/20 Vigees) Safe Upor Limits 07/70/r02 - 08/30/03 2,692 Vigers Indianal Rates 07/70/r02 - 08/30/02 2,692 Vigers Limits 07/70/r02 - 08/30/02 3,304 Vigers Limits 100/102 - 08/30/02 4,500 Viders Limits 100/102 - 08/30/02 4,500 Viders Limits 100/102 - 08/30/02 2,820	Enhanced COAC Mecolisted Potes	07/01/02 - 09/30/02	397	1		1007			
lugges) Costs For Orlog - De/2003 fugges) Costs For Orlog - De/2003 fugges) Published Charges 770/10/2 - De/2003 Costs fugges) Published Charges 770/10/2 - De/2003 2 682 fugges) Neg claimed Rates 770/10/2 - De/2002 2 682 fugges) Published Charges 100/10/2 - De/2002 2 682 Upper Limits 100/10/2 - De/2002 3,304 shed Charges 100/10/2 - De/2003 4,503 visited Rates 100/10/2 - De/2003 4,503		10/01/02 - 06/30/03	1,302	1/2	Children Control	200	Charles and a second	ALCOHOLD STORY	20000000
fugues) SAM Lippor Limits 67/61/02 - 06/30/03 fugues) Published Charges 67/61/02 - 06/30/03 fugues) Nagotimed Rates 67/70/102 - 06/30/03 s 10/70/102 - 06/30/02 2,682 Volume Limits 10/70/102 - 06/30/02 3,304 shed Charges 10/70/102 - 06/30/03 4,803 shed Charges 10/70/102 - 06/30/03 4,803 shed Charges 10/70/102 - 06/30/03 2,820	Enhanced SD/MC (Retuces) Costs	107 JOHN 2 - 08/30/03							
Liggles Published Charges O7/O1/02 - 06/30/03 Control of the charges O7/O1/02 - 06/30/03 Liggles Neg charges 97/O1/02 - 06/30/03 2,692 2,692 Into 1/02 - 06/30/03 2,692 3,304 Upper Limits 1,001/02 - 06/30/02 3,304 Shed Charges 1,001/02 - 06/30/02 4,803 Mated Rates 1,001/02 - 06/30/03 4,803	Enhanced SOAMC (Refundes) Still Door Limits								
Liggles) Negratinated Rates 07/01/02 - 06/30/03 2,692 S 10/01/02 - 06/30/02 2,692 Upper Limits 10/01/02 - 06/30/02 3,304 Shed Charges 4,500 Victorio 2 - 06/30/03 4,500 Victorio 2 - 06/30/03 4,500 Victorio 2 - 06/30/03 4,500	Enhanced SDAMC (Refiness) Published Charges								
OT/O1/02 - 06:30/02 2,662 OT/O1/02 - 06:30/02 2,662 OT/O1/02 - 06:30/02 3,304 OT/O1/02 - 06:30/02 3,304 OT/O1/02 - 06:30/02 OT/O1/02 - 06:30/03 OT/O1/02 -	Enhanced SOMIC (Refuges) Negatiated Rates	107/01/02 - 06/30/03		200	ALCOHOLD SECTION				
s 10/01/022 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Shed Charges 10/01/02 - 06/20/02 Alated Rates 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02 Upper Limits 10/01/02 - 06/20/02	000000000000000000000000000000000000000		100000000000000000000000000000000000000	8060000000	20/00/00/00/00/00/00				
Upper Limits 1001/02 - 09/30/02 3/304 Incolung Control (100) 0/2 - 06/30/03 3/304 4/304 Incolung Control (100) 0/2 - 06/30/03 4/300 4/300 Incolung Control (100) 0/2 - 06/30/03 2/300 2/300 Incolung Control (100) 0/2 - 06/30/03 2/300 2/300	$\overline{}$	0//01/02 - US 30/07/0				2 882			
Upper Limits g/z your 5 304 10/2 your 4 300 shed Charges 4 300 10/2 your 6/2 your		10/01/02 - 08/30/03				-			
Shed Charges		07/01/02 - 08/30/02				3304			
shed Charges 0.7271002 - 98-3002 4,603 strated Rates 97761002 - 98-3002 2,820 10001002 - 08-30003 2,820		10/01/02 - 06/30/03				2000			
Vitated Rates 07/01/02 - 04/30/02 Vitated Rates 10/01/02 - 04/30/03 2,820		07/01/02 - 09/30/02				4 503			
Mizeled Ratios 10001002 - 00000003		CHARLES CONTRINS							
100,101	Healthy Families Negotiated Rates	AND THE CONTROL				2.820			10
		10/01/02 - 04/04/03	-	-	Section of the last	Samuel and Street or other Designation of	A CONTRACTOR OF THE PERSON NAMED IN		

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 3
FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (95/03)

Legal Entity. Pasadema Chidrens Training Society dba The Sycamo Legal Entity Number: 00204 Mode: 15 - Outpathent (Program 1) Allocation Percentage Total Units Gross Cost Cost per Unit Swap by Unit Subject Charge per Unit Negotiated Rate / Cost per Unit	sciety dba The Sycamo	4	80	O Company	Savisa	Service	Service	Service
Legal Enity Number: 00204 Mode: 15 - Outputer! (Program 1) Allocation Percentage Total Units Gross Cost Gross Cost SMA per Unit SMA per Unit Negotiated Rate / Cost per Unit				200	9	DGC/SCG	BAR I	OCI VICE
Mode: 15 - Jufpanen (Frogram 1) Allocation Percentage Total Units Gross Cost Gross Cost SWA per Unit Published Charge per Unit		Mode Total	Service	Function	Function	Function	Function	- LOUIS IN
Allocation Percentage Total Units Cast per Unit SNA per Unit Published Charge per Unit Negoliated Rate / Cost per Unit		MODE 1 OF	TURKUKA 03	20	10	12	31	8
Allocation Percentage Total Units Gross Cost Cost per Unit SIMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit		200 004	0 11%	3.42%	7.32%	0.36%	0.02%	2,86%
Gross Cost Cost per Unit SMA per Unit Published Charge per Unit Megoliated Rate / Cost per Unit			12,066	360,720	404,978	19,944	1,360	158,159
Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit		10,205,413	11,656	348,527	746,643	38,770	2,507	291,592
Cost per Unit SMA per Unit Published Charge per Unit Negoliated Rate / Cost per Unit			100	180	1.84	181	1.84	184
SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit			177	111	2.28	2.28	2.28	2.28
Published Charge per Unit Negotiated Rate / Cost per Unit			100	100	190	1,90	1.90	1.90
Negotiared Rate / Cost Mil Oth			0.0	0.98	1.87	1.87	1.87	1.87
The state of the s	None de la companie d					100	670	A GRAD
Medi-Cal Units	07/01/02 - 09/30/02		177	282 795	285.458	1.027	682	149,781
_	OTION CONTINUES							
Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10 Contract SDAAC (Children) Units	07/01/02 - 09/30/02							
10A Entranced Service (Street et) Original	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03		177	88	679			
Healthy Families (SED) Units	40/04/02 - 08/30/02		585	1.918	2,966	309		
1A Non-World Coll Tolls	TOTAL COLORES		10,285	17,687	106,521	18,573		2,485
Z INCLUDED TO THE PROPERTY OF	STATE OF THE PROPERTY OF THE PA	100	74.7	AC 205	17 240		1,185	10,938
3 Medi-Cal Costs	07/01/02 - 09/30/02	1,687,302		778 478	526 288	-		276,109
3A	10/01/02 - 06/30/03	2 448 677	0 60	103.184	21,320			13,523
Medical SMA Upper Limits	CONTRACT CONTRACTOR	9 762 634	-		L	2,342		341,45
7	07/01/02 - 09/30/02	1,749,490					1,222	11,273
Medi-Cal Published Charges	10/01/02 - 06/30/03	7,953,072	842	282,735		1		284,54
Yo a	07/01/02 - 09/30/02	1,721,548						080,11
Medi-Cal Negotiated F	10/01/02 - 06/30/03	7,826,063	826	277,080	533,806	1,840		
apt acetoccecococococococococococococococococ	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
18 Medicare/Medi-Cal Crossover SMA Upper Limits								
7	CONTROL DESCRIPTION							
19 Medicare/Medi-Cal Crossover Published Charges								
20 Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02					No. of Local Lines		
20A		STORES CONTROL OF	0000000000	0000000000	edecessors c	200000000000000000000000000000000000000		
21 Enhanced SDAMC Costs	07/01/02 - 59/30/02							
21A CIRBINGO COMO COMO	10/01/02 - 06/30/03							
Enhanced SD/MC SMA Upper Limits	10/01/02 - 08/30/03							
ZZA	07/01/02 - 09/30/02							
Enhanced SD/MC Published Charges	10/01/02 - 08/30/03							
24 Enhanced SOAAC Negotiated Rates	07/01/02 - 09/30/02					-		
24A	10/01/02 - 00/30/03	STATE STATE	STORESTONE S	and the second second	ASSESSMENTS OF	Section of the least of the lea		***************************************
25 Enhanced SDMC (Refugees) Costs								
26 Enhanced SD/MC (Retugnes) SMA Upper Limit	s 07/01/02 - 06/30/03					-		
27 Enhanced SDIMC (Refugees) Published Crisiges								
-13	AND SHE SHE	40 37E	474	83	1,252	2		
29 Healthy Families Costs	TOURSE - DESPUTE			1,		570	0	
8	07/01/02 - 09/30/02	23,980	313					
And Healthy Families SMA Upper Limits	10/01/02 - 06/30/0:		-	3.		705	9	
31 Healthy Families Published Charges	07/01/02 - 06/30/02	19,889	177 528K	1916	5.841	1 567	1	
31A :	TOTAL OF THE PARTY					0		
32 Healthy Families Negotlated Rates	10/01/02 - 06/30/03			1,2			STATE OF THE PARTY	
		210 834	7550	17.089	196.389	9 34,242	2 65	4,545

DEPARTIMENT OF MENTAL HEALTH
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FISCAI Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (05/103)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Service Function 55,130 808 3,840 4 560 83,809 3 980 3 396 71,129 3.54 36,885 15,578 Service Function ¥ 2,109,514 731,955 2,508,789 58 28 47% 1,465,230 2,701,391 321,053 609,963 2,173,974 591,877 1,144,197 ¥ 7.034 6,823 8.441 6,625 29,559 3,702 16,033 Function 뚶 4,503 5.404 5.404 5.77 2,370 14,320 17,709 17,709 668,002 14,757 14,524 7.787 283,422 뚲 9.342 11,553 11,553 34,350 9,627 26,625 26,475 38.72% 2.143,089 3,661,134 715,885 3,000,001 865,313 3,710,007 7,767 3,091,672 388,285 1.84 1.90 1.87 3,042,857 ¥ 8,092 13,676 10,007 16,913 8,339 14,094 1.39% 76,815 141,621 1.84 7,416 3,556 3,070 4,398 3,786 3,685 3,685 3,667 1,929 Service Function 4 07/01/02 - 06.00/03 10/01/02 - 06.30/03 10/01/02 - 06.30/03 10/01/02 - 06.30/03 10/01/02 - 06.30/03 10/01/02 - 06.30/03 07/01/02 - 04/05/02 10/01/02 - 04/05/03 07/01/02 - 04/05/03 07/01/02 - 04/05/03 10/01/02 - 04/05/03 10/01/02 - 04/05/03 07/01/02 - 06/30/02 10/01/02 - 06/30/02 07/01/02 - 06/30/02 13/01/02 - 06/30/02 07/01/02 - 09/30/02 10/01/02 - 09/30/03 07/01/02 - 09/30/03 10/01/02 - 09/30/02 Enhanced SDMC (Refugees) Costs
Enhanced SDMC (Refugees) SMA Upper Limits 07/01/02 - 06/30/03
Enhanced SDMC (Refugees) Published Charges 07/01/02 - 06/30/03
Enhanced SDMC (Refugees) Nepoliated Rafes 07/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 Legal Entity. Pasadena Childrens Training Society dea The Sycamo Legal Entity Number: 00204 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Enhanced SD/MC Published Charges Enhanced SD/IMC SMA Upper Limits Enhanced SD/MC Negotiated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Medicare/Medicare/medicare/missover units

10 Entranced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates 25 Enhanced SDMC (Fetting 27 Enhanced SDMC (Retugned SDMC) (Retugned SDMC) (Retug Enhanced SD/MC Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

DEPARTIMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Legal Entity, Passadens Childrens Training	Society dba The Sycamo	0	_	a	œ	S	-	
Legal Entity Number: 00204		Service	Service	Service	Service	Service	Service	Suprise
Mode; 15 - Outpatient (Program 1)		Function	Function	Function	Function	FUNCTION	FUNCTION	LUISTRE
		A now	7 24 16					
Allocation Percentage		9 828	707 707					
Total Units		8,528	735 533					
	The second second second	27.5	2.47			The second secon		
COSt per Unit		2 4.5	3.41					
Swa per One		266	2.55					
Negotiated Rate / Cost per Unit		2.51	2.51					
	Control of the contro		C4 ADK		100000000000000000000000000000000000000	***************	Control of the Control of the	22554545454555555
- Medl-Cal Units	ANDAMS ORGANIS		217 548					
8A	TOWN TO CONTROL		200					
Medicare/Medl-Cal Crossover Units	O/OTOS CONTOURS							
99A	100102 - 003003 07/04/02 - 0030002					S		
Enhanced SD/MC (Children) Units	10,01,02 - 06,30,03							
no Enhanced SD/MC (Refugees) Units	07/01/02 - D6/30/03							
	07/01/02 - 09/30/02							
Healthy Families (SED) Units	10/01/02 - 06/30/03		151					
2 Non-Medi-Cal Units		2,638	17,833					111111111111111111111111111111111111111
	COLOCIOS COL MITTER		152.874	100000000000000000000000000000000000000				
3 Medi-Cal Costs	10101/02 - 09/30/02		A708 355					
13A	10/01/02 - 06/30/03		240 780					
14 Medi-Cal SMA Upper Limits	07/01/02 - 08/30/02		744 870					
14A	10/01/02 - 06/30/03		20010					
5 Modi Cal Divilehed Chames	07/01/02 - USE \$3/02		776'/6					
A mean of married or all the	10/01/02 - 06/30/03		304.(4)					
16 Mary Day Managington Dayler	07/01/02 - 09/30/02		154,854					
16A Wedroal regonated rates	10/01/02 - 06/30/03		240,040	0000000000	o proposociono	00000000000	No conscionos	000000000000000000000000000000000000000
-	07/01/02 - 09/30/02							
Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
	07,01/02 - 09/30/02							
Medicare/Medi-Cal Crossover SMA Upper Litting				10				
	07/01/02 - 09/30/02			1000				
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
Medicare/Medical Crossover Negociates Rates					-	Secretarion of the second	00000000000	00000
	APPLICATE DEPORTED							
Enhanced SD/MC Costs	CROSSO CONTRACTOR							
	STORY OF THE STORY							
22 Ferhanced SDAMC SMA Upper Limite	CATCOLOG - CONCOLOG							
	100102 - 063003							
Cahanand COALC Buttehad Charnes	07/01/02 - 08/30/02				-			
23A CIRCIO SOLMO I MOISING CHARGO	10/01/02 - 06/30/03							
-	07/01/02 - 08/30/02				-			
24A Emanced SU/MC Negotation rates	10/01/02 - 06/30/03			Total Control of the	The second second second	The State of State	CONTRACTOR OF SEC.	A CASCOLOGICA CO.
E-braces Of Ast (Bohnasa) Crete	07/01/02 - 06/30/03							
	т				- No.			
Entranced SLVMC (Nethylles)								
-1								
28 Enhanced SD/MC (Rehigees) Negotaling Hallin	. 183	000000000000000000000000000000000000000	COCOCOCOC	000000000	0000000000	00000000000	00000000000	20000
						-		
Healthy Families Costs	10/01/02 - 06/30/03		374					
	07/01/02 - 09/30/02						-	1
Healthy Families SMA Upper Limits	10/01/02 - 06/30/03		515					1
Vino Contraction of the Contract	07/01/02 - 08/30/02					-		1
Healthy Families Published Charges	10/01/02 - 06/30/03		385			-		1
2 Linealine Mandelated Dates	07/01/02 - 09/30/02		0000		-	-		
32A neutry restlates regulated names	10/01/02 - 06/30/03	-	2/5	-	STATE STATE OF	STATE OF THE PARTY OF	STREET, STREET	

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1990A (05/13)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

COSTRIC COOR. 13			É	A CONTRACTOR OF THE PERSON NAMED IN			-	
Legal Entry: PENNY LANE CENTERS		A	60	φ	۵	ш	4	9
Legal Entity Number: 00201			Service	Service	Service	Service	Service	Finction
Mode: 15 - Outpatient (Program 1)		Mode Total	Function	Function	Function	Lingson	Tuno and	17
			8	20	90	200	2000	NO. 101
Allocation Percentage		100 001	0.01%	1,65%	0.00%	600000	954 956	44 270
Total Units			430	152 651	0	214,000	14,440	102.04
Gross Cost		12,041,967	627	222 885	22	1,027,255	078 07	77,37
December 1919	property of the second		1.46	1.46	1.45	2.00	2.00	2.00
SMA par I lait			1.77	17.1	17.1	2.28	2.28	2.28
OWIN DEL CHILL			177	177	177	2.28	2.2B	2.28
Non-strange per Unit			1.46	1.45	146	2.00	2.00	2.00
Integramme raid / Cost per Offic	шалированногость					20.00		0 100
- Madi-Cal Units	07/01/02 - 09/30/02		9	79.694	12	AND AND		5,090
8A med on one	10/01/02 - 06/30/03		240	30 100			200	-
-Medicare/Medi-Cal Crossover Units	07/01/02 - 08/30/02							
9A	10/01/02 - 06/30/03							
Enhanced SD/MC (Children) Units	POVOCAD COLOCA							
DA Cahanasa Chair (Deference) Holle	07/01/89 - 08:30/03							
Christicad actimo (neighbea) office	TOWN 100 - 09/30/02			2,950		2,540		
Healthy Families (SED) Units	100102 - 06/30/03			1,862		10,962		
	Paragraph South		190	30,845		14,156	8,985	2,795
IV INGLIMENTAL OF THE	The second second		1		8	244 065	87% 6	A 7AA
The Carlo	07/01/02 - 09/30/02	2,789,774		36,941	77	200 000		40 472
A medical costs	10/01/02 - 06/30/03	8,415,10;	380	131,303	400	276 063		7718
14 Mart Cal Shith I looped imple	07/01/02 - 09/30/02	3 150,691		47.248	77	2000000	0 268	11 806
14A Medi-Cal Smirk Opper Ullins	10/01/02 - 06/30/03	9 509 979	425	159,619	100	020,070		7.748
Attack Onl Published Charges	07/04/02 - 09/30/02	3,151,590		47,240	/7	200 000		44 500
15A Medi-Car Published Charges	10/01/02 - 06/30/03	9,512,584	0	150.61	25	347 157	2 350	6.77
16 Martin Cal Menolisted Rates	07/01/02 - 09/30/02	10178/2		134 BKT	1	730 592		10,180
6A	ומשלישה - למינימים ו	0,422,140	88					0000000000
	07/01/02 - 09/30/02							
17A Medical Britishing Call Crossovel Costa	10/01/02 - 06/30/03							
8 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A	10/01/02 - 05/06/02							
Medicare/Medi-Cal Crossover Published Charges	400102 - 09/30/03 40/04/02 - 09/30/03							
	07.M1.M2 - DISTORD2							
Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03				Contract Contract	200000000000000000000000000000000000000	STOCK CONTRACTOR	100000000
de la professione de la companda de la companda de la companda de la companda de la companda de la companda de	COLORGO PER PARTO							
Enhanced SD/MC Coels	10/01/02 - 06/30/03				100			
KIA	07/01/02 - 09/30/02		•					-
Enhanced SO/MC SMA Upper Limits	10/01/02 - 06/30/03							
3	07/01/02 - 09/30/02							
Enhanced SD/MC Published Charges	10/01/02 - 08/30/03							
	07/01/02 - 09/30/02							
24A Enhanced SD/MC Negodated Rates	10/01/02 - 06/30/03			000000000000000000000000000000000000000	200000000000000000000000000000000000000	20000000000	The second	0000000000
Control of the Control of the	07/01/02 - 06/30/03				\vdash			
Enna	4-							
CINTER	777							
Entrainced Survivo (Astroport) Nonofisted	07/01/02 - 06/30/03							000000000000000000000000000000000000000
13	Contraction of the last	30 OC	1000000000	4,303		5,076		
29 Hanilto Families Costs	DIVIDE SOLUTION OF THE PROPERTY OF THE PROPERT	20 PM		2.891		21,946		
4	TOTAL COLUMN			5,222		5.791		
30 Healthy Families SMA Upper Limits	APPROPRIES - DEFENDED	435 308		3,506		25,00		
30A	COUNTRY DESTRING			5.222		5,79		
31 Healthy Families Published Charges	100102 - 063003	135,362		3,508		25,03		-
N. C. C. C. C. C. C. C. C. C. C. C. C. C.	107/01/02 - 09/30/02	-		4,307		5,080		-
Healthy Families Negotiated Rates	10/01/02 - 06/30/03	119,336		2,894	-	8	STATE OF THE PARTY OF	
5								

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MM 1964A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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Bgal Cillity restricted, Unital		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		31	R	X	37	41	1	41
Alocation Percentage		0.12%	200	E-100	0.000	47 007	1	A 80 8.70
Cora Chita		44 408	aya aya	160 086	2000	75 831	10	179.109
Cities cost	antenada de de de de de de de de de de de de de							
Cost per Unit		200	2.00	200	200	2.00	2,00	2.0
SMA per Unit		2.28	2.28	2.28	2.20	R	2.28	2.28
Published Charge per Unit		2.28	2.28	877	2.20	2.50	2.28	2.28
Negotiated Rate / Cost per Unit		200	2 00	2.00	7.00	2.00	200	2.00
Mari Cal I false	07/01/02 - 09/30/02	5,785	480	23,790		4,285	751,374	21.18
Medi-Cal Office	10/01/02 - 06/30/03	740		54,080	1,470	15,637	2,409,213	48,796
Medicate Medi Cal Concessor Inte	07/01/02 - 09/30/02							
A8	10/01/02 - 06/30/03							
10 Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03						300	
Healthy Families (SED) Units	07/01/02 - 09/30/02	3		690			11,/65	
er.	10/01/02 - 06/30/03			84		10.000	1000	70.07
12 Non-Medi-Cal Units		475	-	1,800	-	18,065	A108-814	CHORL
عامن این ایداد ا	G7/01/02 - 09/30/02	11,560	959	47,360		8,583	1,501,495	42,335
3A medical costs	10/04/02 - 06/30/03	1.479		106,070	2.906	31,248	_	87.51
14 Med-Cal SMA Upper Umits	J7/01/02 - 09/J0/02	3,190	1,084	\$4,036	000	9,793	1,713,133	48,302
4	10/01/02 - 06/30/03	1 687	-	123,302	7,324	30,002	1	202 111
15 Medi-Cat Published Charges	07/01/02 - 08/30/02	13,190	1094	34,030	0 169	26.862	K 400 000	C3C 111
Y.	TOWN - Decaded	1007	1000	47.400	2000	B 500	1 600 748	42.370
Medi-Cal Negotiated Rates	*//OS/02 - OBC/OOCI	480	8	106.180	2 940	31.274	4,818,426	97.59
		1	2000					
Medicare/Medi-Cal Crossover Costs	G7/01/02 - 09/30/02							
W								
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
	07/01/02 - 09/30/02							
19A medicare/medi-Cal Crossover rubasingu Cranges	10/01/02 - 06/30/03				4			
20 Medicare Medi-Cal Crossover Negotiated Bates	07/01/02 - 09/30/02							
20A			Action Control	Accessor to the last	Services Section	September 2	CONTRACTOR CO.	SECUCIONS
Bahancad COMIC Cook	07/01/02 - 08/30/02							
IA Emianceu Sumu Cusis	10/01/02 - 06/30/03							
22 Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A	TUNCHUZ - COLOURS							
Enhanced SD/MC Published Charges	TOURING - ORIGINAL							
	07/01/02 - 09/30/02							
4A Enhanced SU/MC Negotiated Mates	10/01/02 - 06/30/03				and the latest desired the lates	and the last state of the last		
on Enhanced SDMC (Religious) Costs	07/01/02 - 06/30/03							
T								
1								
1	M 07/01/02 - 06/30/03				A Contract of the last of the	Constant of the Constant of th	The state of the s	000000000
96	07/01/02 - 09/30/02	120		979			23,550	
29A Healthy Families Costs	10/01/02 - 06/30/03			679			81,046	
30 Healthy Families SMA Under Limits		137		1,117			28,870	
4	10/01/02 - 06/30/03	1		1,117			26.870	
31 Healthy Families Published Charges	U/01/02 - 08/20/02	137		200			92.470	
31A	CHOCOLOG CONTON	064		086			23,570	
Healthy Families Negotiated Rates	10/01/02 - 06/30/03			096	50.00		81,114	
				2000		200.00		120 257

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05to3)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

23,975 259,511 4.24 뚲 22.4 82 23 25 88 25 55 23 9 9 809 446,735 1,080,231 509,703 1,232,430 1,232,430 1,232,430 25,964 223.554 뚲 1,599 2,196 1,924 2,196 800 663 뚲 70,247 337,654 80,149 385,247 90,149 70,306 28,041 439,172 200 2 228 14,032 2.826 35,153 뜻 07701/02 - 09/30/02 10/01/02 - 06/30/03 17/01/02 - 06/30/03 17/01/02 - 06/30/03 10/01/02 - 06/30/03 17/01/02 - 06/30/03 17/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 09/30/02 10/01/02 - 09/30/02 07/01/02 - 09/30/02 10/01/02 - 09/30/03 07,01102 - 09/30/02 10/01/02 - 06/30/02 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Enhanced SDMC (Retugues) Costs (77/01/02 - 06/30/03 Enhanced SDMC (Retugues) SMA Upper Limits (77/01/02 - 06/30/03 Enhanced SDMC (Retugues) Published Charges (77/01/02 - 06/30/03 Enhanced SDMC (Refugues) Negotished Rates (77/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 09/30/02 Medicare/Medi-Cal Crossover Published Charges 10/01/02 - 09/00/03 Medicare/Medi-Cal Crossover Negotiated Rates 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover SMA Upper Limits Legal Enter, PENNY LANE CENTERS ffty Number, 00201 Model: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Units Healthy Families Negotlated Rates Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units egotlated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage 33 Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit SMA per Unit Gross Cost Legal Entity

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1964A (05/03)

1,000 1,00	Legal Entity Saint Johns Health Center			8	8	8	8	8	8
Mode 15-0 Chaptered Program 1 Mode 16-8 Control Program 2 Control Program 2 Control Program 3	dal Entity Number 00247			8	٥	0	4	-	O
Control Processing P	Mode: 15 - Outpatient (Program 1)		Mode Total	Service	Service	Service	Service	Service	Service
1,000 1,00	Albeation Personage		1000	53	8	90	10		14
Second Content	Total Units		TOO OOL	4000	1 (0%	1,85%	8 44%		2.06
Cost Bern United Charge Living Medical Units Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Living Modeland Range Range Modeland Range Range Modeland Range Range Modeland Range Range Modeland Range Range Modeland Range Range Modeland Range Modelan			2 404 037	13.782	42.379	44 381	164 850		21,44
SSM-per UNH	30000			1				H	1000
Published Care to be not be not been decided in the project control of the project contro	SMA per Unit			14.	12	77	0.00		200
Medical Units (1/17) MIST DODGED 24.65 3.18 (10.00 - 2.446) Enhanced SDAMC (Children) Units (1/17) MIST DODGED 2.660 3.31 (10.00 - 2.446) Enhanced SDAMC (Children) Units (1/17) MIST DODGED 2.660 3.61 3.61 Enhanced SDAMC (Children) Units (1/17) MIST DODGED 2.660 3.62 3.64 Medical Cal Crossover Units (1/17) MIST DODGED 3.04 2.66 3.62 Medical Cal Crossover Units (1/17) MIST DODGED 3.04 3.04 4.52 Medical Cal Crossover Units (1/17) MIST DODGED 3.04 4.57 4.52 Medical Cal Crossover Units (1/17) MIST DODGED 3.04 4.57 4.54 Medical Cal Crossover Units (1/17) MIST DODGED 3.04 4.37 4.54 Medical Cal Crossover Units (1/17) MIST DODGED 3.04 4.37 4.54 Medical Model Cal Crossover Codes (1/17) MIST DODGED 4.37 4.37 4.37 Medical Model Cal Crossover Codes (1/17) MIST DODGED 3.1 4.37 4.37	Published Charge per Unit Nepolished Rate / Cost per Inte			1.80	180	1.80	2.30		230
Medical Units Medical Units 100 (1007) - 00-2002) 7.246 3,115 10 (1007) - 02-466 Financed SDMC (Carleton) Units 100 (1007) - 00-2002 100 (1007) - 02-460 100 (1007) - 02-460 100 (1007) - 02-460 Financed SDMC (Finitgoes) Units 100 (1007) - 00-2002 100 (1007) - 02-400 1		200200000000000000000000000000000000000			Section of the least				
1001/02 - 0600002	Medi-Cai Units	07/01/02 - 09/30/02		235	2.415	3,135	10,910	- 2,445	2,470
1001002 - 0600000 1001002 - 0600000 1001002 - 06000000 1001000000000000000000000000		10/01/02 - 09/30/03		785	10 530	13,463	39,004	13,411	15,073
Unforting 08/20002 Unforting 08/2002 Unforting 08/2002 Unfort	Medicare/Medi-Cal Crossover Units	AND MY CAMPOOR			1,390		80		
1001/02 - 06/30/02 1001/02	Section Control Contro	07/01/02 - 09/30/02			7,000		3		
1/70/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/10/2 - 04/20/00 1/20/2 - 04/20/00 1/20/2 - 04/20/00 1/20/2 - 04/20/00 1/20/2 - 04/20/00 1/20/2 - 04/20/2 1	Emigrical Solmo (Cimarell) Units	10/01/02 - 06/30/03							
10001/02 - 000-2000 10001	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
	Healthy Families (SED) Units	20/06/03 - 09/30/02							
OTTO FIG. 2 - 06-2002 1,077,010 1,279 1,837 2,426 2,517 2,426 2,517 2,426 2,517 2,426 2,517 2,426 2,517 2,426 2,517 2,426 2,517 2,426 2,517 2,426 2,427 2,426 2,427 2,426 2,427 2,426 2,427	Non-Medi-Cal Units	DOWN - DOWN		20.00	1,070	BC0 0	4,835	200 77	
TOTOLING - GRANDOR 10 Joh 238 424 4352 5650 56		Contract to the second		0 000		0,000	12,396	41,360	3 800
1001/102 - 06/2003 107,010 1,354	Medi-Cal Costs	07/01/02 - 09/30/02	304,238	424	4,352	5,650	25,124	5,630	5,68
100 trug - 86,000 1,354 1,854 1,854 1,855		10/01:02 - 06/30/03	1,073,010	1378	18.977	24,263	89,819	30,883	34,710
TOTAL TOTA	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	301,227	418	4,275	5,549	24,875	5,576	5,63
University Uni		TUNDING - DAYSONG	1,062,430	1,354	18 638	23,830	88,929	30,577	34,36
1001/02 - 06/30/02 14 14 14 14 14 14 14 1	Medi-Cal Published Charges	40M14M2 CM720AT	200,000	423	10000	2000	25,090	5,624	200
Total Transmission Total T		07/01/02 - 09/30/02	40,10,100	120	Towns or the same	00000	08,703	30,040	000
State Charge Ch	Medifical Negotiated Kates	10/01/02 - 06/30/03							
State 100 ting - 06/30/09 54/322 4,794 144 140 ting - 06/30/09 23/800 24/80 144 144 140 ting - 06/30/09 23/800 24/80 21/80 21/800 24/80 21/800 24/80 24/	Modinary (Modinary 07/01/02 - 09/30/02			2.506	STORY COLUMN	17	0.0000000000000000000000000000000000000	0000000	
Upper Limits 07/01/02 - 06/30002 23/896 2 4/80 14 14 14 150 / 172 - 06/30003 83/428 4,708 212 14 150 / 172 - 06/30002 94,207 4,708 214 14 150 / 172 - 06/30002 94,207 4,708 214 150 / 172 - 06/30002 94,207 4,708 214 150 / 172 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 07/01/02 - 06/30002 05/01/02 - 06/30002	weareard mean-cal crossover costs	10/01/02 - 06/30/03			4.794		214		
Shed Charges (10-01-102 - 04-2002) 8-3 42-6 4-70-8 2-12-14-14-14-14-14-14-14-14-14-14-14-14-14-	Modicara Modi Cal Crosson SMA Inches	07/01/02 - 09/30/02			2,480		17		
Shed Charges 070-11/02 - 06-30/03 24,185 2,502 14, 4 14, 12, 14, 14, 14, 14, 14, 14, 14, 14, 14, 14	Secretarion Cossover SMC Open Linux	10-01/02 - 06/20/03	83,428		4,708		212		
100 F/102 - 06/30/02 94,207 4,786 214	Medicare/Medi-Cal Crossover Published Charges	_	24,185		2,502		14	10000	
10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/02 10/10/102 - 06/30/03		-1	94,207		4.786		214		
0770 HN2 - 08-30 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 1001 VZ 10	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
1001/02 - 06/30/03 1001/02 - 06/30/02 1001/03 - 06/30/03 1001/03 - 06/30/03 1001/03 - 06/30/03 1001/02	Cabonet College	07/01/02 - 09/30/02	300000000000000000		0000000000		₩ <u></u>	December of	00000000
1001/02 - 06/30/02 1001/02 - 06/30/02 1001/02 - 06/30/02 1001/02 - 06/30/02 1001/02 - 06/30/02 1001/02 - 06/30/03 1001/02	Cinatived Science Costs	10/01/02 - 06/30/03							
100 1/02 - 00 20002 100 1/02 - 00 20002 100 1/02 - 00 20002 100 1/02 - 00 20002 100 1/02 - 00 20003 100 1/02 - 00 2003 100 1/02 - 00 2003 100 1/02 - 00 2003 100 1/02 - 00 2003 100 1/03 - 00 2003	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
100.01/02 - 06/30/02 100.01/02 - 06/30/02 100.01/02 - 06/30/02 100.01/02 - 06/30/02 100.01/02 - 06/30/03 100.01/03 - 06/30/03		CONTROL CONTROL				Ī			
107/11/02 - 06/30/02 107/11/02 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03 107/11/03 - 06/30/03	Enhanced SD/MC Published Charges	10/01/02 - 08/30/03							
10/01/02 - 06/30/03 1/02 -	Enhanced SD/MC Negottated Rates	07/01/02 - 09/30/02							
10701102 - 06/30/03 10701102 - 06/30/03 10201102 - 06/30/03		10/01/02 - 06/30/03			-	1	-		The second
Unique Landa (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03) Albido Charges (17/01/02 - 06/30/03)	Enhanced SDVRAC (Rerugees) Costs	67/01/02 - 06/30/03			-				
Alleged Plants Alle	Entranced SUMMC (Mehagees) SMA Upper Limits	07/01/02 - 06/30/03							
07/81/02 - 06/30/02 1,826	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
100102 06/30003 65,905 1,926 070102 06/3002 65,272 1,984 100102 08/3003 65,224 1,926	Acoustics Committee Contra	07/01/02 - 09/30/02							
1070 HDZ - 10630002 1,804 1,004	nearly rammes costs	10/01/02 - 06/30/03			1,928		11,134		
1,284 170 1702 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/02	Heatthy Families SMA Upper Limits	07/01/02 - 09/30/02				T	-	1	
1,926 1,000		OZNATA DOZONO	27769		1.004		11,004	Ī	
	Healthy Families Published Charges	10/01/02 - 06/30/03	65,824		1,926		11,121		
	Healthy Families Negodated Rates	07/01/02 - 09/30/02							
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DEPARTMENT OF MENTAL HEALTH
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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

55,081 54,535 125,589 55,014 128,691 3,550 14,825 15,428 Function 52 F Function 45 4.56% 2 28 2 30 2 30 14,455 157,785 49,295 12,011 113,517 14,312 112,383 14,437 2,165 2,143 2,162 27,659 წ Function 4/2 24 36% 400 334 802 1 802 133,828 447,062 332,502 443,426 133,665 447,316 58,115 194,485 5,111 11,770 54,093 11,863 11,755 54,027 13,870 240,420 104,403 33,920 33,584 23,490 8 5,067 17,393 82,090 212,066 Service Function F 8,085 4,332 3.511 4,370 క 9,786 2.30 130 1.789 2,338 280 4,120 298 299 299 4,115 5,379 క 285 280 280 282 1.378 848 230 689 Service F | Enhanced SD/MC Published Crarges | 07/01/02 - 06/30/02 | 24 | Enhanced SD/MC Negotiated Rates | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 0 07/01/02 - 04/20/02 10/01/02 - 04/20/03 07/01/02 - 04/20/03 07/01/02 - 04/20/03 07/01/02 - 04/20/03 10/01/02 - 04/20/03 07/01/02 - 06/10/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity, Sakrt Johns Heath Center Legal Entity Number: 00217 Mode: 15 - Ortpatent (Program 1) 224 Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units 30 Healthy Families SMA Upper Limits Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units SMA per Unit Published Charge per Unit Negoliated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs 33 Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Gross Cost Cost per Unit Medi-Cal Units

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Service Function 3.45 4 935 1,515 F 95,187 6,332 19,774 6,294 6,324 19,750 5,895 23,055 1,485 4,847 9,006 8,965 8,997 క 2,044 11,806 50,237 ម 5.05 15.05 15.05 15.05 2.30 1,967 1,370 1,357 1,985 6,078 11.694 2883 뚱 988 4,965 2,275 6,036 5,976 2,253 5,976 6,028 238 1,376 3,169 క | Enhanced SD/MC Costs | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/02 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 | 1000 Ltd - 004/30/03 07/0 V/02 - 09/30/02 1/00 V/02 - 09/30/02 1/00 V/02 - 09/30/02 1/00 V/02 - 09/30/02 1/00 V/02 - 09/30/02 1/00 V/02 - 09/00 07/01/02 - 09/00 10/01/02 - 09/00 10/01/02 - 09/00/03 0770.102 - 09:30/02 15/01/02 - 06:30/02 10/01/02 - 06:30/02 10/01/02 - 06:30/02 10/01/02 - 06:30/02 10/01/02 - 06:30/03 Legal Entity. Saint Johns Health Center-egal Entity Number: 00217 Mode: 15 - Outpatient (Program 1) 23 Enhanced SD/MC Published Charges 23A 24A Enhanced SD/MC Negotiated Rates 30A Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Units Healthy Families Published Charges Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Healthy Families Negotiated Rates SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County Code: 19 Healthy Families (SED) Units Healthy Families Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Units Cost per Unit

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966A (05/03)

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003 DETAIL COST REPORT

224 861 224 861 224 861 282 787 282 787 285 787 285 787 284 861 2 78% 194, 845 346,902 38,045 1,300 ક 14,280 19 945 25 250 26 290 40 699 24 435 24 435 40,948 £ 403,346 233,942 2,312 727 1,796 135,924 Service Function 1,785 836 2,312 836 \mathfrak{F} 3,047 წ 2,447,307 7,264,306 3,151,375 9,350,627 2,478,075 100 00% 12,536,518 7,025 29,778 9,024 38,127 9,024 28,127 7,025 29,778 326,882 2,786,564 Mode Total 07/01/02 - 06/20/02 10/01/02 - 06/20/03 07/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 07/01/02 - 06/20/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 12/01/02 - 06/30/03 9770102 - 04/30/02 10/01/02 - 04/30/03 97701/02 - 04/30/03 97701/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 1001/02 - 06/2002 1001/02 - 06/2003 1001/02 - 06/2003 1001/02 - 06/2003 1001/02 - 06/2003 1001/02 - 06/2003 1001/02 - 06/2003 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/10/02 - 06/30/03 10/01/02 - 06/30/03 anced SDMC (Relugees) Costs
anced SDMC (Relugees) SMA Upper Limits 07/01/02 - 06/20/03
anced SDMC (Relugees) Puberied Charges 07/01/02 - 06/20/03
anced SDMC (Relugees) Puberied Charges 07/01/02 - 06/20/03 07/01/02 - 09/30/02 Legal Entity. Sen Fernando Valley CMHC, Inc. Legal Entity Number: 00208 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates SMA per Unit
SMA per Unit
Published Charge per Unit Medicare/Medi-Cai Crossover Units Healthy Families Published Charges Healthy Families SMA Upper Limits Enhanced SD/MC (Children) Units Enhanced SD/MC (Refugees) Unit Healthy Families Negotiated Rates County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Enhanced SD/MC (Reluger Enhanced SO/MC (Reluger Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Non-Madi-Cai Units Medi-Cal Costs Gross Cost

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 4
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MM 1966A (65/03)

County Code: 19		ISA	క	8	క	¥	Ş	8
Legal Entity: San Fernando Valley CMHC, Inc.	30	I		7	¥	7	W	Z
egal Entity Number: 00208 Mode: 15 - Outhaffant (Program 1)		Service	Service	Service	Service	Service		Service
The state of the s		10	Turcuon 12	TOWNER TOWNER	LA AZ	runction	4	Function
Allocation Percentage		0.03%	0.03%	0.04%	E1 64%	4	1 53%	4 48%
Total Units		2.441	756	3,103	3.755.202	1.	1	347 187
Gross Cost	Company of the second	4.374	1,354	5.556	6.724.299	1	191 683	559 022
Cost par Linit	And dependence of the second	4 70	9	04.	100	П		
SMA per Unit		90.0	1.00	2.78	2 4	2 2		178
Published Charge per Unit		0000	0.20	86 4	877	7.08		2.28
Negotiated Rate / Cost per Unit		181	179	178	1 78	1 97	407	1 70
о томогонизмителяння в поменения в поменен	CONTRACTOR OF THE PROPERTY OF							
Medi-Cal Units	40/01/02 - 09/30/02 40/01/02 - 06/20/03	327	8 4	360	702.671	23,906	53,055	65,067
-	CTIONARY CONSOLOS	0,40	401	1,000	2797,658	124 354	51,516	190,773
Medicare/Medi-Cal Crossover Units	10/01/02 - US/30/02							
_	07/01/02 - 08/30/02							
IOA Emanced SU/MC (Children) Units	10/01/02 - 06/30/03							
(OB) Enhanced SD/MC (Refugees) Units	07/01/07 - 06/30/03							
Healthy Familiae (CED) Helle	07/01/02 - 09/30/02				2444			331
11A regulary comments (SED) Office	10/01/02 - 06/30/03							400
2 Non-Medi-Cal Units		30	240	1,155	840,183	80,978	2,475	55,616
3 Madi Cal Carte	07/01/02 - 09/30/02	1874	88	645		42 808	100 98	118.513
3A Medical Costs	10/01/02 - 06/30/03	2,643	825	2,844	3,835,264	222,676	92,248	341,610
4 MadiCal SMA I loose I Imite	07/01/02 - 09/30/02	2,132	125	621	1,602,090	54,506	120,985	148,353
4A Meuroal Smit Upper Littles	10/01/02 - 06/30/03	3,365	1,051	3,621	5,010,660	263,527	117,456	434,962
5 Mod Cal Published Chambe	07/01/02 - 09/30/02	2,132	125	821	1,602,090	54,506	120,985	148,353
SA more con transfer de reiges	10/01/02 - 06/30/03	3,385	1,051	3,621	5,010,680	783,527	117,458	434,982
- Medi-Cal Necottated Rates	07/01/02 - 09/30/02	1,842	88	645	1,258,247	47,095	104,518	116,513
6A	10/01/02 - 06/30/03	2,908	825	2,844	3,825,264	244,977	101.487	341,610
- Medicara/Med-Cal Crossover Costs	07/01/02 - 09/30/02							
7	10/01/02 - 06/30/03							
Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
	ATTINGO - DOLLOWS							
Medicare/Medi-Cal Crossover Published Charges	AND INC. CHERONE							
7	משטייים במיושבט							
20A Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
	NYMAMO MODUMO							September 1
21A Enhanced SD/MC Costs	10/01/02 - 06/30/03							
	07/01/02 - 08/30/02							
22A Entranced SU/MC SWA Upper Limits	10/01/02 - 56/30/03							
-Enhanced SD/MC Published Charges	27/01/02 - 09/30/02							
	10/01/02 - 08/10/03							
Enhanced SD/MC Negotiated Rates	07/01/02 - 08/30/02							
TO THE RESIDENCE OF THE PARTY O	TOTAL MESSAGE	THE RESERVE	The state of the s	200	Charles and Property	STATE OF THE PARTY	Total Control of the	Section of the least
Enhanced SD/MC (Refogees) Costs								
26 Enhanced SD/MC (Relugues) SMA Upper Limits	07/01/02 - 06/30/03							
Enhanced SOMIC (Refugees) Published Charges (7/01/02 - 06/20/03	07/01/02 - 06/30/03							
Enhanced SD/MC (Refugees) Negotiated Kates	07/01/02 - 06/30/03		The second second	The second second		CONTRACTOR SECTION	STATE OF THE PARTY	POPULATION CONTRACTOR
Hoothy Familian Conta	07/01/02 - 09/30/02				4.378	CANCOL CO.		583
29A House of the Control of the Cont	10/01/02 - 06/30/03				24,928			716
- Healthy Femilies SMA Upper Limits	07,01/02 - 09/30/02				5.572			738
30A	STANDARD CONTOUR				K 573			THE
Healthy Families Published Charges	TOWNEY CONTOUR				27 821			012
	07/01/02 - 09/30/02				4,375			583
1-2	10/01/02 - 06/30/03				21.928			716
	The second secon	77	087	2.088	1 KOA ARA	125,004	2177	00 1/80

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORMA HEALTH AND HUMAN SERVICES AGENCY

	O	۵	0	×	S	-	1
Aborticated Name	-		,				
Allocation Percentage	Finction	Finction	Function	Function	Function	Service	Findfor
Allocation Percentage	52	62	z	88		62	62
Total Units Gordes Cost Gost Broad Charge per Unit SMA per Unit SMA per Unit SMA per Unit SMA per Unit SMA per Unit Negotiated Rate / Cost per Unit Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Medi-Cal Units Medi-Cal SMA Upper Limits Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Medicare/Medi-Cal Crossover Published Charges A Medicare/Medi-Cal Crossover Published Charges A Medicare/Medi-Cal Crossover Published Charges A Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SD/MC Costs Enhanced SD/MC Refugees) SMA Upper Limits Enhanced SD/MC Refugees) SMA Upper Limits Enhanced SD/MC Refugees) SMA Upper Limits Enhanced SD/MC Refugees) Negotiated Charges Enhanced SD/MC Refugees) Negotiated Calages Enhanced SD/MC Refugees) Negotiated Rates Enhanced SD/MC (Refugees) Negotiated Rates Enhanced SD/MC (Refugees) Negotiated Rates	0.00%	2,000	0.03%			13.91%	1 26%
Gross Cost Cost per Unit SMA per Unit Nagotiated Charge per Unit Nagotiated Charge per Unit Medi-Cal Units Enhanced SDMC (Children) Units Medi-Cal Units A Medi-Cal Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Nagotiated Rates Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Nagotiated Rates A Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Published Charges A Medicare/Medi-Cal Crossover Nagotiated Rates Enhanced SD/MC Casts Enhanced SD/MC Ratiguess) Docts Enhanced SD/MC (Ratiguess) Docts Enhanced SD/MC (Ratiguess) Dubah-ned Charges Enhanced SD/MC (Ratiguess) Nagotiated Rates Enhanced SD/MC (Ratiguess) Nagotiated Rates Enhanced SD/MC (Ratiguess) Nagotiated Rates	130	185	1,815			192,052	49.814
Cost per Unit SMA per Unit Neglolated Rate / Cost per Unit Neglolated Rate / Cost per Unit Neglolated Rate / Cost per Unit Medi-Cal Units Enhanced SD/MC (Rafugees) Units A Healthy Families (SED) Units A Medi-Cal Costs A Medi-Ca	2	100	3,250		2,376	1,743,556	157,635
Amedicare/Me	1.79	1.79	179	179	3.17	3.17	3.17
Published Charpe per Unit Negotiated Charpe per Unit Medicare Medical Cost per Units Andicare Medical Crossover Units Enhanced SDMC (Children) Units Berhanced SDMC (Children) Units Andicare Medical Charges Andicare Medical Charges Andicare Medical Charges Andicare Medical Charges Andicare Medical Charges Andicare Medical Charges Andicare Medical Charges Andicare Medical Charges Andicare Medicare Medicare Charges Andicare Medicare Medical Charges Andicare Medicare Medicare Charges Andicare Medicare 8	2.28	2.28	2.28	423	4.23	423	
MedicareMedi-Cai Crossover Units MedicareMedi-Cai Crossover Units Enhanced SDMC (Celidren) Units Enhanced SDMC (Celidren) Units MedicareMedi-Cai Crossover Costs MedicareMedi-Cai Crossover Costs MedicareMedi-Cai Crossover Published Charges MedicareMedi-Cai Crossover Published Charges MedicareMedi-Cai Crossover Published Charges MedicareMedi-Cai Crossover Published Charges MedicareMedi-Cai Crossover Negotiated Rates Enhanced SDMC Costs Enhanced SDMC Costs Enhanced SDMC Refugees) Costs Enhanced SDMC (Refugees) SMA Upper Limits Enhanced SDMC (Refugees) SMA Upper Limits Enhanced SDMC (Refugees) SMA Upper Limits Enhanced SDMC (Refugees) SMA Upper Limits Enhanced SDMC (Refugees) Negotiated Charges Enhanced SDMC (Refugees) Negotiated Carages Enhanced SDMC (Refugees) Negotiated Rates	2.28	2.28	2.28	2.28	4.23	423	4.23
Medicare Med	1.97	1.97	1.79	1.79	3.65	317	3.65
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29A Healthy Families Costs 10/01/02 - 06/30/03						3,010	
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30A TOURING - CASUMS	Ī					1,481	
31A Heality Families Published Charges 10-01/02 - 06/30/03						4,019	
Healthy Families Negotiated Rates						1,109	
110/01/02 - 06/30/03			STATE OF THE PARTY	THE PERSON NAMED IN	The second second		

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92 341 1.025 2,594 4,456 3,496 6,002 2,862 2,862 8 Š 1,506 3.41 2.88 38 뚲 458,026 198,480 617,067 196,480 817,057 167,631 145,628 66.227 145,826 458,026 წ 3.41 ర్ 11.375 0.52% 20.715 65.635 32,002 140 10,100 121 3 1601/02 - 06/3062 1601/02 - 06/3062 1601/02 - 06/3062 1601/02 - 06/3062 10/101/02 - 06/3062 1701/02 - 06/3062 1001/02 - 06/3062 10/101/02 - 04/30/02 10/101/02 - 04/30/03 10/10/102 - 04/30/03 10/10/102 - 04/30/03 10/10/102 - 04/30/03 10/10/102 - 04/30/03 10/10/102 - 04/30/03 1001/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 97/81/02 - 08/30/02 1/09/1/02 - 08/30/02 1/09/1/02 - 08/30/03 1/09/1/02 - 08/30/03 1/09/1/02 - 08/30/03 17/09/1/02 - 08/30/03 17/09/1/02 - 08/30/03 Medicare/Medi-Cal Crossover SMA Upper Limits 1001/02 - 09/30/02 1001/02 - 09/30/03 1001/02 - 09/30/03 1001/02 - 09/30/03 1001/02 - 09/30/03 1001/02 - 09/30/03 1001/03 1001/02 - 09/30/03 1001 Enhanced SDAMC (Rehignes) Costs of Trol 102 O6/30/03 Enhanced SDAMC (Rehignes) SMA Upper Limits (17/01/02 - 06/30/03 Enhanced SDAMC (Relignes) Published Charges (27/01/02 - 06/30/03 Enhanced SDAMC (Refugees) Negotiated Rafes (27/01/02 - 06/30/03) 07/01/02 - 08/30/03 10/01/02 - 08/30/03 Legal Entity: San Fernando Valley CMHC, inc. Legal Entity Number: 00208 Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Healthy Farmilles Published Charges Enhanced SD/MC Negottated Rates Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Costs Healthy Families Negotlated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Gross Cost
Cost per Unit
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Negotisted Rale / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

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Legal Entity Number: 00213
Mode: 15 - Outparient (Program 1) Enhanced SDAVC (Rehypnes) SMA Upper Limis Enhanced SDAVC (Rehypnes) Published Charges Enhanced SD/MC (Relugees) Negotiated Rates 21 Enhanced SD/MC Costs
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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

1,628 1,436 28 965 1,777 1,785 1,785 1,630 28,423 1,565 1,573 뜻 53,770 10,596 1,976 10,646 3 88 8 2,505 12,220 뜻 3,177 ¥ 뚲 15,686 134,135 -16,490 141,194 15,047 5.674 5,177 34 26% 73 041 181 404 2.48 2.28 2.40 2.40 58.831 146,112 128,840 뚲 27.54% 58.709 145.809 115.621 20,780 8,655 19,059 20,062 2.48 46.554 2.19 뜻 10/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/07/02 - 08/20/02 10/07/02 - 06/20/02 10/07/02 - 06/20/02 10/07/02 - 06/20/03 10/07/02 - 06/20/03 10/07/02 - 06/20/03 10/07/02 - 06/20/03 97/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 97/61/02 - 09/30/02 10/11/02 - 06/20/03 97/61/02 - 06/20/03 10/11/02 - 06/20/03 10/11/02 - 06/20/03 10/11/02 - 06/20/03 10/11/02 - 06/20/03 Enhanced SCIMC (Retugees) Costs
Enhanced SCIMC (Retugees) SMA Upper Unrits 0770102 - 06/20/03
Enhanced SCIMC (Retugees) Published Cranges 07/01/02 - 06/30/03
Enhanced SCIMC (Retugees) Negotisted Rafes 07/01/02 - 06/30/03 Legal Entity. South Bay Children's Health Center Legal Entity Number: 00213 Mode: 15 - Outpatient (Program 1) Medicara/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negottated Rates Healthy Femilies Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Units Healthy Families Negotlated Rates Entranced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Published Charge per Unit Repotated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Gross Cost Cost per Unit SMA per Unit

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 3
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

10.514 ž 6,952 ð 113,260 8,809 38,834 100,662 105,028 14,291 60,015 92,435 3,164 270,657 뚲 81.28 5,116 243,198 243,198 954,451 230,646 905,169 1,543 2,770 1,362 2,426 1,282 2,301 1,093,148 3,550 214,134 158,902 428,858 1.65 1,190 뜻 214 214 214 1928 1988 176 176 4.656 1 28 3,584 E S B B 뚲 5.619,834 2.512,887 8,105,820 6.365.177 1.873,741 0.056,709 7,696 91,438 8.744 71,386 6.295 67,724 9.3 4.712 127 6,349 106 100 5,080 28,857 72,799 42,336 107,057 32,789 82,710 31,103 100 00% 2,882,345 10,417,728 Mode Total 97,01/02 - 09/30/02 19/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 670.102 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 04/30/02 14/01/02 - 04/30/03 07/01/02 - 04/30/03 07/01/02 - 04/30/03 10/1/02 - 04/30/03 10/1/02 - 04/30/03 10/01/02 - 04/30/03 Enhanced SDAMC (Retugues) Costs

Enhanced SDAMC (Retugues) SMA Upper Limits (2770.102 - 06/30/03)

Enhanced SDAMC (Retugues) Published Changes (27/01/02 - 08/30/03)

Enhanced SDAMC (Retugues) Negotiuthed Rates (27/01/02 - 08/30/03) 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 09/30/02 Medicare/Medi-Cai Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Enthy, Special Service for Groups Legal Enthy Number: 00214 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Retuges) Neg Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Gross Cost
Cost per Unit
SMA per Unit
Published Charge per Unit
Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1998A (05/03)

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

DETAIL COST REPORT

Leng Entity Could Section for		N.S.	ž	8	NR	N N	ឌ	¥
gal Entity Number: 00214		Sorvine	Canadas	-	×	-4	2	z
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Service	Service
Allocation Percentage		34	75	34	41	42	42	1
Total Units		200	0.15%	0.07%	0.36%	44,18%	0.07%	П
Gross Cost		A 305	15,887	4,016	24,311	2,986,431	4,516	-
Cost per Unit	opopopopopopopopo			1000	27,407	4,002,121	0,803	- 1
SMA per Unit		70.	20.0	25	1.54	1.54	1,54	1.52
arge		175	27.7	2.28	2.26	2.28	2.28	2.28
Negotiated Rate / Cost per Unit		1.66	199	25.	1.86	1.66	1.75	1.75
Medi-Cal Units	07/01/02 - 09/30/02	1 991	4.892		1 888	407 706		3
	10/01/02 - 0530/03	551	5,082			1 481 490		4045 404
Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							1,010,1
Taband Chair	07/01/02 - 09/30/02	Ī				437		120
Children Selvino (Children) Units	10/01/02 - 06/30/03					3,815		8,410
108 Enhanced SD/MC (Refugees) Units	07/01/02 - 08/30/03					10,109		22,052
Healthy Families (SED) Units	07/01/02 - 09/30/02				285	2,287		208
Non-Medi-Cal Units	10/01/02 - 06/30/03				2,360	20,579		1,871
	STREET, STREET	311	326	4,516	19,778	968,140	4,518	136,905
MedI-Cal Costs	07/01/02 - 09/30/02	3,067	7,537		2,909	780,395	100000	444.575
	10/01/02 - 06/30/03	849	7,829			2,281,776		1,609,682
Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	4,539	11,154		4,305	1,125,847		658,124
	TUVUT-02-06/30/03	1,256	11,587			3,377,818		2,382,883
15A Med-Cal Published Charges	10/01/02 - 09/30/02 10/01/02 - 00/10/02	3,454	8,561		3,304	863,964		506,139
Maril Cal Necessity of Debug	07/01/02 - 09/30/n2	3 305	0,094		20.00	2,592,623		,828,967
wearcal regolated Rates	10/01/02 - 06/30/03	915	8.436		00.00	7 450 288	-	4794 006
003101020000000000000000000000000000000	CONTRACTOR CONTRACTOR		To the second se	0.0000000000	0000000000	0000000000	0.000000000	99,457
Medicare/Medi-Cal Crossover Costs	10/01/02 - 08/30/03			1				
Medicara Medical Crossons Shin Lines						6/3		185
Silling and one of the state of						988	+	274
Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03					785		210
Medicare/Medi-Cal Crossover Negotiated Rates	10/04/02 - 06/30/02					1		445
20000000000000000000000000000000000000	70,000		September of the second	011010101010101110	************	160	of the contract of	188
Enhanced SD/MC Costs	07/01/02 - 08/30/02		1			5,568		12,953
	74/01/02 - 08/30/03					27,984		34,888
Enhanced SD/MC SMA Upper Limits	100100-08/30/02		1	1		8.242	1	9,175
	07/01/02 - 08/10/02			1		41.425	-	51,647
Enfranced SU/MC Published Charges	10/01/02 - 06/30/03			1		0.320		14,718
Carried Charles	07/01/02 - 09/30/02		l			SE 0004	1	28,061
- 18	10/01/02 - 08/30/03			İ		20.181	-	CUB 12
Enhanced SO/MC (Rehinses) Costs			200000000000000000000000000000000000000	-	1		Name and Address of the Party o	
Enhanced SDIMC (Rehopees) SMA Upper I (mits	07/01/02 - 06/30/03	1		1	1	1	1	1
Enhanced SD/MC (Relugees) Published Charges		-		1	Ī	+	1	T
Enhanced SDAMC (Refugees) Negotiated Rates		-						I
National properties of the comment o	ANTIN COMMON		- Contract of	100000000000000000000000000000000000000				Name of Street
Healthy Families Costs	40/04/02 - DR/20/02	+		1	408	3,622		320
	MANUAL DESCRIPTION		1	1	3,067	21,080		2,862
realmy ramiles swa Upper Limits	10/01/02 - 06/30/03			İ	5.426	46 920		4 206
- Healthy Families Published Charges	D7/01/02 - 09/30/02				484	4,002		364
	10/01/02 - 06/30/03	-			4,165	38,013		3,274
Healthy Families Negottated Rates		1		1	440	3,796		345
POR BRIDGE BOOK OF THE PROPERTY OF THE PROPERT	10/01/02 - 06/30/03	-	-	-	3,851	34,161	-	3,106
	COMPANIES CONTRACTOR AND ADDRESS OF THE PERSON.	SALAS SALAS	A Chickenson of the last of th	The state of the s	Children and Characters of	The second secon	AND ADDRESS OF THE PARTY AND ADDRESS OF THE PA	Section of the last of the las

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL. MH 1988A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

County Code: 18				Ì				
Legal Entity. Special Service for Groups		0	d Sonday	0	Roode	Construe	Cardra	Sovina
Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
		52	75	9	62	77		
Allocation Percentage		0.07%	0.04%	0.07%	12.74%	200		
Organ Units		4,530	2,903	2,3/0	807 TCF 1	Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z Z		
vaccoonticococococococococococococococococococo	appropriate propriate and a second						100000000000000000000000000000000000000	30500000
		2000	1 8	3.08	200	241		
		175	175	9.84	35.5	2.32		
7 Negotiated Rate / Cost per Unit		25.	1.66	3.33	3.33	2.20		The second second
	באוטפוסט במואטונט	The state of the s	17	482	66 500	3 308	STATE STATE OF THE	
Medi-Cal Units	10/01/02 - 06/30/03		220	48	188,170	13,031		
The state of the s	07/01/02 - 09/30/02				30			
	10/01/02 - 06/30/03				1,248			
Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02				760	245		
	10/01/02 - 06/30/03				802			
=	07/01/02 - 08:30:433		104	97	400			
Healthy Families (SED) Units	07/01/02 - 08/30/02		3 5	100	1 000			
12 Nort-Medi-Cal Units	100 1/02 - 00/20/02	4.530	2.108	2.006	170	9,518		
11				504	N	4 000	STOCK STOCKS	STATE STATE OF
Medi-Cal Costs	ZUNS/RO - ZUILOVIO		270	448	KB1 144	26 588		
	OZINALIO - CIRCOLIO		101	685	1	11.587		
Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03		502	203	795 959	44,436		
Control of the Paris of the Control	07/01/02 - 09/30/02		82	569	1	7,883	100 C	
15A Medi-Lear Published Charges	10/01/02 - 06/30/03		385	168		30,232		
Color to the second of the second	07/01/02 - 09/30/02		78	539	ı	7,478	8	
Medical Negotiated Rates	10/01/02 - 06/30/03		365	90		28,666	100000000000000000000000000000000000000	20000000
100000000000000000000000000000000000000	07/01/02 - 09/30/02				80			
17A Medicare/Medi-Car Crossover Costs	10/01/02 - 06/30/03				3 864			
18 Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 08/30/02				£ 770	3 2 3 3	-	
18A	10/01/02 - DS:30/03				tok.			
Medicare/Medi-Cal Crossover Published Charges	TOWNSON CONTROL				4 380			
W	SUPPLIED CONTROL				100			
And Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03				4.156			
	CONTRACTOR CONTRACTOR) o o o o o o o o o o o o o o o o o o o	000000000000	100000000000000000000000000000000000000	2 347	900		
21 Enhanced SD/MC Costs	1001/02 - 05/30/03				2.888			
	07/01/02 - 09/30/02				3,215	835		
22A Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03				3,955			
Consequent Contraction of the Co	07/01/02 - 09/30/02				2,608	299		
	10/01/02 - 06/30/03				3,282	100		
Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02	The second			2,531	acc		
24A	10/01/02 - 06/30/03	The state of the s	NO CONTRACTOR OF THE PARTY OF T	CONTRACTOR OF THE PARTY OF THE		200000000000000000000000000000000000000	THE PERSON NAMED IN	**********
Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03		0.000					
Enhanced SDMC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
Firhanced SDMC (Retugees) Published Charges	07/01/02 - 06/30/03							
Enhanced SD/MC (Refugers) Negotiated Rates	07/01/02 - 06/30/03			The second second	CONTRACTOR STATE	Section of the sectio	30000000000	0000000
1	07/01/02 - 09/30/02		82	49				
Healthy Families Costs	10/01/02 - 06/30/03		732	451	3,394			
30 Healthy Families SMA Hoter I infly	07/01/02 - 09/30/02		121	89				
	10/01/02 - 06/30/03		1,083	0.00				
31 Healthy Families Published Charges	10/01/02 - 06/30/03		108	512	3,857			
	07/01/02 - 09/30/02		88	53				
32A Healthy Families Negotated Rates	10/01/02 - 06/30/03		789	486	3.660			
	The second secon					THE RESERVE OF THE PARTY OF THE	The state of the l	The second second

County: Los Angeles County Code: 19

Allocation Percentage

Gross Cost Cost per Unit

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
Fiscal Year 2002-2003 ¥ 2.56 2.78 2.19 2.19 42,010 26,106 26,003 24,099 24,099 24,099 DETAIL COST REPORT 15,196 8 5 5 5 8 618 71 530 68 630 68 530 254,206 1,206,708 254,285 1,080,540 1,024,013 224,013 300.00% 1.467.975 Mode Total | 17A | MedicareMedi-Cai Crossover Costs | 07/01/02 - 06/30002 | 15.4 | MedicareMedi-Cai Crossover SMA Upper Limits | 07/01/02 - 06/30003 | 15.0 | 16/01/02 - 06/30003 | 15.0 | 16/01/02 - 06/30003 | 15.0 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/30003 | 16/01/02 - 06/3 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/30/03 07/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 Enhanced SDMC (Retugees) Costs
Enhanced SDMC (Retugees) SMA Upper Limits 07701/02 - 04030/03
Enhanced SDMC (Retugees) Published Charges 07701/02 - 04030/03
Enhanced SDMC (Refugees) Negotiated Rates 07701/02 - 04030/03 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03) Local Entity: St. Francis Medical Center - Chicher's Center egal Entity Number: 00784 Mode: 15 - Outpatient (Program 1)

Medicare/Madi-Cal Crossover Units

Medi-Cai Units

Enhanced SD/MC (Refugees) Units

Healthy Families (SED) Units

Non-Medi-Cal Units Medi-Cal Costs

Enhanced SD/MC (Children) Units

t Voolanhandscool Report Sectaniscoot Report 02-60/Final Cost Report Files(ICFRS_20022003_190075463.6)

10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03

Healthy Families Published Charges Healthy Families SMA Upper Limits

Healthy Families Costs

Healthy Families Negotialsd Rates

Non-Med-Cal Costs

Medi-Cal Published Charges Medi-Cal SMA Upper Limits

Medi-Cal Negotlated Rates

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1996A (6503)

DETAIL COST REPORT

DEPARTMENT OF MENTAL MEALTH
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Recal Year 2002-2003

8 2 3 8 1 800 19,053 29 081 ¥ ¥ 8888 £ 20 256 3 981 1 981 1 981 72,604 뚲 2.55 2.78 2.19 2.19 78,226 뚲 15,982 3,795 2.58 2.28 2.19 2.19 Function 쑫 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 1001/02 - 06/20/03 97/01/02 - 06/20/02 1001/02 - 06/20/03 1001/02 - 06/20/03 1001/02 - 06/20/03 1001/02 - 06/20/03 1001/02 - 06/20/02 07/01/02 - 06/20/02 10/01/02 - 06/20/02 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 Enhanced SD/MC (Refugees) Costs
Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/02 - 06/30/03
Enhanced SD/MC (Refugees) Published Changes 07/01/02 - 06/30/03
Enhanced SD/MC (Refugees) Published Changes 07/01/02 - 06/30/03
Enhanced SD/MC (Refugees) Megolilated Rafes 07/01/02 - 06/30/03 07/01/02 - 08/30/02 07/01/02 - 09/30/02 10/01/02 - 06/30/03 07/01/02 - 09/30/02 10/01/02 - 06/30/03 20/05/02 - 09/30/02 07/01/02 - 09/30/1 Legal Enthy, St. Francis Medical Center - Children's Center Legal Enthy Number: 00784.
Model: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Madicare/Madi-Cal Crossover Units
 Medicare/Madi-Cal Crossover Units
 DEN Enhanced SD/MC (Children) Units
 10A Enhanced SD/MC (Refugees) Units Enhanced SD/MC Published Charges Enhanced SDAMC SMA Upper Limits Healthy Families Published Charges Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Umits Healthy Families Negotiated Rates Cost per Unit SMA per Unit Published Charge per Unit Negotisted Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rafes Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

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Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (05/03)

	County Code: 19	1		꽃	瓷	Ä	X.	R	¥
	Legal Entity, Star View		A	8	U	0	ш	4	9
Legal	al critity Number: 02543 Mode: 15 - Outpatient (Program 1)		Mode Total	Service	Function	Function	Function	Service	Service
				10	12		42	23	54
1	Total Infe		00.00%	4.97%	Can'n	1	4.	1	9.02%
			11,181,100	555,485	8.624	32.786	7,385,837		1,968
П	Control of the Contro	and opposite and a second		98	1 00	ı	EL.	П	9
	SMA per Unit			2.28	R	2.28		2.28	2.28
9	10			2.25	238	226		226	2.05
	Negotiated Rate / Cost per Unit			1 99	1.90	1.99	1.99	180	1.99
7		07/01/02 - 09/30/02		73.990	778	1.778		137,060	
1	Medi-Cal Units	10/01/02 - 06/30/03		189,151	1,980	3,280	100	350,361	
8	Medicare/Medi-Cai Crossover Units	07/01/02 - 09/30/02							
		07/01/02 - 08/30/02							
14		10/01/02 - 06/30/03				T			
108	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
=	Healthy Families (SED) Units	07/01/02 - 09/30/02							
2 2	Non-Medi-Cal Units	TOVOTALZ - USCOUNTS		15,997	2,081	11,832	231,604	28,021	898
		07/01/02 - 00/10/02	2 957 055	07C 175	C423 1	5 647	1 947 155	977 778	
14	Medi-Cal Coets	10/01/02 - 06/30/03	7.558	376.410	3.840	6.467	4.977.790	697.216	
		07/01/02 - 09/30/02		168,697	1.767	2,907	2,230,912	312.474	
72	Medical SMA Upper Limits	10/01/02 - 06/30/03		431,264	4,514	7,433	5,703,197	798.523	
15	Maril Oal Debilohad Chamas	07/01/02 - 09/30/02	3,440,875	168,478	1,744	2,869	2,201,558	308,363	
	Meditorial Published Cristiges	10/01/02 - 06/30/03	8,796,406	425,590	4,455	7,336	5,828,155	788,312	
16	Med-Cal Neooffsted Rates	07/01/02 - 09/30/02	2,957,065	147,240	1,542	2,537	1,947,155	277,730	
16A		10/01/02 - 06/30/03		376,410	3,940	6,457	977,790	697,218	CONTRACTOR OF
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 06/30/02 10/01/02 - 06/30/03							
60	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
80		TOTAL SOLUTION CONTRACTOR							
	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 08/30/03 10/01/02 - 06/30/03							
20A	Medicare/Medical Crossover Negotiated Rates	07/01/02 - 08/30/02 10/01/02 - 08/30/03							
	Enhanced COALC Code	07/01/02 - 08/30/02	acceptation and a second	110000000000000000000000000000000000000					
		10/01/02 - 08/30/03							-
	Enhanced SD/MC SMA Upper Limits	10/0 s/02 - 06/30/02							
2 2	Enhanced SD/MC Published Charges	07/01/02 - 08/30/02 10/61/02 - 08/30/02							
		07/01/02 - 09/30/02							
24A	Emanced SUMC Negotiated Kates	10/01/02 - 06/30/03							STORESTON IN
18	Enhanced SDVAC (Rehignes) Costs	07/01/02 - 06/30/03							
92	Enhanced SOMC (Refugees) SMA Upper Limits								
	Enhanced SDIMC (Retugues) Published Charges								
-	Enhanced SUMIC (Retugens) Megiclared Ruses	07/01/02 - 08/30/03	STATE OF THE PERSON	CONCESSIONE.	of organization		or section to the section		
8		07/01/02 - 09/30/02							
28A		10/01/02 - 06/30/03							
8 8	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03							0.00
3	Healthy Fumilies Published Charges	07/01/02 - 09/30/02							
314		10/01/02 - 06/30/03							
324	Healthy Families Negotiated Rates	10/01/02 - 06/30/03							
	month introduction and appropriate property control of the control					374 500	Coe 564	47 765	. 0.00

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2
FISCAl Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1995A (05/03)

Legal Entity: Star View	564/C0 54 8 72% 449 873 975,046 1.50 1.50 346,039 346,	Sarvice Function 61 900 3,132 4,23 4,23 4,23 4,23 1,346 3,46 3,46 3,46 3,46 3,77 3,06 3,06 3,06 3,06 3,06 3,06 3,06 3,06	5,56%, 63,27%, 25,65%, 63,27%, 4,25%, 4,25%, 5,48%,	Service Fundence 20,5915 20,815 96,510 3,16 3,16 3,16 3,16 1,18 1,18 1,18 1,18 1,19 1,19 1,19 1,19	Service Function Od 740% 566,886 627,214 1,46 1,77 2,25 1,46 1,46 1,51,284 151,284 386,699	Sevice Function 03 0.06%	Service
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Addicare/Medi-Cal Crossover Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Children) Units Healthy Families (SED) Units Vor-Medi-Cal Units Wedi-Cal SMA Upper Linits Medi-Cal Published Charges Medi-Cal Published Charges Medi-Cal Published Charges Medicare/Medi-Cal Crossover SMA Upper Linits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Negotated Rates Enhanced SDAMC Costs Enhanced SDAMC SMA Upper Linits	8,576 200,304 600,610 300,610 770,550 200,304 660,518	251 251 306 306 774 306 778 637	4,552 77,033 186,533 83,636 236,375 94,076 77,038	1,336 17,508 44,772		1,491	
Enhanced SDAMC (Children) Units Enhanced SDAMC (Children) Units Enhanced SDAMC (Refugees) Units Healthy Families (SED) units Work-Medi-Cal Units Wedi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates Medi-Cal Negotiated Rates Medi-Cal Negotiated Rates Medi-Cal Negotiated Charges Medi-Cal Negotiated Rates Medi-Cal Negotiated Charges Medi-Cal Negotiated Charges Medi-Cal Negotiated Charges Medi-Cal Negotiated Charges Medi-Cal Negotiated Charges Medi-Cal Negotiated Charges Medi-Cal Negotiated Charges Medi-Cal Negotiated Charges Enhanced SDAMC Costs Enhanced SDAMC SMA Upper Limits	266 264 618 306 618 778 509 304 605 818 809 304 609 304 609 809 809 809 809 809 809 809 809 809 8	2551 2251 2307 306 2306 231 231	4,652 77,033 196,503 83,635 239,376 240,508 77,039	1,336 17,508 44,756 18,772			
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Medi-Cal Costs Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Negolated Rates Medicare/Medi-Cal Crossover Negolated Rates Enhanced SD/MC Costs Enhanced SD/MC SMA Upper Limits	200, 304 500, 618 300, 619 778, 568 200, 304 668, 518	261 657 306 774 778 778 651 651	77,033 196,535 239,376 94,078 240,508	17,506	28,822	2,041	-
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Wedt-Cal SMA Upper Limits Wedt-Cal Published Charges Wedt-Cal Negotiated Rates Wedtcare/Medt-Cal Crossover SMA Upper Limits Medicare/Medf-Cal Crossover Published Charges Medicare/Medf-Cal Crossover Published Charges Medicare/Medf-Cal Crossover Negotiated Rates Enhanced SD/MC Costs Enhanced SD/MC Costs	200, 204 204, 268 200, 304 200, 304 688, 518	200 200 200 200 200 200 200 200 200 200	239,376 94,078 240,508 77,033	10,176		1 (00)	
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Medicare/Medical Crossover SMA Upper Limits Medicare/Medical Crossover SMA Upper Limits Medicare/Medical Crossover Published Charges Medicare/Medical Crossover Published Charges Medicare/Medical Crossover Negotiated Rates Contracted SD/MC Costs Enhanced SD/MC SMA Upper Limits	778,588 299,364 689,618	778	240,508	19,268	340.344	1,312	
Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Nagotiated Rates Enhanced SD/MC Costs Enhanced SD/MC Costs	200,364	10 2	77 033	49,259		3,355	
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Healthy Families Published Charges							
Healthy Families Negotiated Rates							
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DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 2
Fiscal Year 2002-2003

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

353 F 1.91 88 5 568 \mathfrak{F} 228 88 12 508 130 2.630 క Function 10 15,72% 155,276 225,790 34,926 144,702 56,256 226,914 46,289 191,786 1 2 28 995 830 28,815 24,235 1,585 41,529 \mathfrak{S} 11.00% 129,674 136,568 14,239 305 530 47,732 25.203 116.356 22.782 106.989 88 5 6 88 540 6 88 57,628 9 848 488 \mathcal{E} 27,625 10,836 19,307 16,886 28,309 14,380 25,587 15,982 33,352 Function \mathcal{E} 279,101 1,267,728 236,569 1,071,881 11,738 8,450 18,482 7,115 15,558 100 00% 418,818 1.423.234 178,509 Mode Total 07/01/02 - 04/30/02 10/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 06/30/02 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 10/01/02 - 06/30/03 | 07/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 07/01/02 - 04/30/02 10/01/02 - 06/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 06/30/03 Enhanced SOAMC (Relugees) Costs (770 MZ - 08/30/03 Enhanced SOAMC (Relugees) SAM Upper Limits (770 MZ - 08/30/03 Enhanced SOAMC (Refugees) Published Charges (770 MZ - 08/30/03) 07/01/02 - 08/30/02 07/01/02 - 06/30/03 10/01/02 - 06/30/03 Legal Entity. String Behavioral Health Institute agal Entity Number: 00216 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges 18 Medicare/Medi-Cal Crossover SMA Upper Limits Enhanced SDAMC (Relugees) Codts Enhanced SDAMC (Relugees) SAM Upper Limits Enhanced SD/MC (Retugees) Negotiated Rates Medicare/Medi-Cal Crossover Negotiated Rates 29 Healthy Familes Costs
20 Healthy Familes SMA Upper Limits
30 Healthy Familes Published Charges
31 Healthy Familes Published Charges
22 Healthy Familes Negottated Rates
33 Non-MedLCal Costs Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Units Enhanced SD/IMC (Refugees) Units Enhanced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cai Negotlated Rates Enhanced SD/MC Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Service Function Service Function 163 180 8,434 10,131 37,372 8,526 31,453 941 క 201 ម 1.81 580 2,106 9.844 838 క 263,129 107,096 532,777 169,422 842,838 141,928 706,062 3,450 9,418 5,472 14,900 4,584 12,482 915,879 1.44 2,400 6,635 182,571 ፎ 6,594 4,725 4 52 5 Function წ 07/01/02 - 04/35/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 10/01/02 - 08/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 06/30/03 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 | 07/01/02 07/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/03 07/01/02 - 08/30/03 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 10/10/102 - 06/30/03 Legal Entity. Skring Behavioral Health Institute Legal Entity Number: 00216 Mode: 15 - Outpatient (Program 1) 25 Enhanced SDIMC (Relugues) Control 22 Enhanced SDIMC (Relugues) SMA Upper Limits 27 Enhanced SDIMC (Relugues) Published Charges 28 Enhanced SDIMC (Refugues) Negotated Rates Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/MedHCal Crossover Negotiated Rates 23. Enhanced SD/MC Published Charges
24. Enhanced SD/MC Negotiated Rafes
24. Enhanced SD/MC Negotiated Rafes Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs 30 Healthy Families SMA Upper Limits Healthy Families Published Charges Medicare/Medi-Cal Crossover Units 10B Enhanced SD/MC (Refugees) Units Healthy Families Negotlated Rates Enhanced SD/MC (Children) Units Gross Cost
Cost per Unit
SIAA per Unit
Published Charge per Unit
Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates 28 Enhanced SD/MC (Refug 29 Healthy Families Costs 294 Enhanced SD/MC Costs Non-Medi-Cal Costs Allocation Percentage Total Units Non-Medi-Cal Units Medi-Cal Costs Med-Cal Units

DEPARTMENT OF MENTAL HEALTH
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Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1964A (05/03)

County Code: 19			RN	N.	¥	144.	Ě	NE C
Legal Entity: The Almansor Center		¥	89	S	٥	3	F	9
Legal Entity Number: 00171 Mode: 15 - Outpatient (Program 1)		Mode Total	Service	Service Function	Service Function	O I	Service	Service
			63	70	10	12		8
Allocation Percentage		100.00%	0.19%	24.81%	1		0	0.28%
George Cox		2 724 474	7 104	290.036			390	0000
	SOSSO CONTRACTOR			10000	-	00,000		10 000
Cost per Unit			58	1.56	178	1.76	1.76	1.76
Differed Chame per Int			1.77	177	228	529	228	2.28
Neonished Rate / Cost nor Unit			8 3	1.86	1.87	187	187	1.87
The second secon	STATE OF THE PARTY		8	00	18/	18/	191	100
Medi-Cal Units	07/01/02 - 00/10/70		443	71,694	28 259	2,970		1,555
34	10/01/02 - 06/30/03		3,906	429,441	112.818	17,882	390	70
Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
50	TURNING - DOVING							
Enhanced SO/MC (Children) Units	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03							
Townson Complete (SED) 11-450	07/01/02 - 09/30/02			19.252	2,883	112		480
1A negurly rannes (SED) Ones	10/01/02 - 06/30/03			28,604	3 980	2,603		
2 Non-Medi-Cal Units			267	46,043	18,759	10,632		2,280
6	07/01/02 - 09/30/02	538.332	069	111.716	49 605	6.263	-	2 730
3A Medi-Cal Costs	10/01/02 - 06/30/03	2,565,284	8,090	669 172	198.037	31,389	685	3,026
Maril Col Silk Jones India	107/01/02 - 09/30/02	681,164	784	128,898	64,431	6,772		3,545
14A meurodi owa Opper Larins	10/01/02 - 06/30/03	3,223,371	6,917	760,111	257 725	40,771	698	3,933
15 Medi-Cal Published Charnes	07/01/02 - 09/30/02	573,488	735	118,012	52,644	5,554		2,906
1	10/01/02 - 06/30/03	2,732,609	6.457	712.872	210,970	33,439	729	3,226
Medi-Cal Negotiated Rates	07/01/02 - 09 30/02	2713,456	(35	118.012	240 070	00.004	730	2 55,05
	TO INC TO INC.	6.134,043	0,40		Pre Pre		CHIEF CONTROL	
17 Medicare/Medi-Cal Crossover Costs	107/01/02 - 09/30/02 10/01/02 - 06/30/03							
	Т							
8A Medicare/Medi-Cal Crossover SMA Upper Limits	19/01/02 - 06/30/03							
19 Medicare/Medi-Cal Crossover Published Charges	-							
19A								
20 Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 09/10/02 10/01/02 - 06/20/03							
	CONTRACTOR CONTRACTOR	550000000000000000000000000000000000000	SCHOOL STATE OF STATE	distribution of the	300000000000000000000000000000000000000	20101010101010101	252355355555555	10,000,000,000,000
Enhanced SD/MC Costs	1001/02 - 06/30/03							
2 Entranged SORAIC SUA I Money lange	07/01/02 - 09/30/02							
22A Chinateday Sumo Smar Opper Litters	#C/101/02 - 06/30/03							
Enhanced SD/MC Published Charges	07/04/02 - 09/30/02 40/04/02 - 09/30/02							
TO THE PERSON NAMED IN COLUMN 1	CO/06/02 - CO/10/07							
24A Enhanced SD/MC Negottated Rates								
SE Enhanced SD/MC (Refugees) Costs	67/01/02 - 06/30/03							
1								
-								
28 Enhanced SOMIC (Refugees) Negotiarited Rales	07/01/02 - 06/30/03	STATE OF THE PARTY	Contract of the last	Section of the second	ordinaceastrice	Section Contraction	Section of the section	100000000000000000000000000000000000000
19 Healthy Families Costs	07/01/02 - 09/30/02	83,685		29,999	5,081	197		643
2	10/01/02 - 06/30/03	152,883		48,130	6,900	4.308		1,004
30 Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	103,733		57,700	9.074	5,935		100
	07/01/02 - 09/30/02	89.150		31,968	5,391	209		898
31A Healthy Femilies Published Charges	10/01/02 - 06/30/03	162,867		49,143	7,443	4,868		
12 Haratha Emilian Manadatad Dates	07/01/02 - 09/30/02	89,150		31.958	5,391	209		898
32A mentily ratheres regonated rates	10/01/02 - 06/30/03	142,867		49,143	7,443	4,868		The state of the s
The state of the s	A CONTRACTOR OF THE PERSON OF	THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER, NAMED IN	MANAGED STREET, NAME AND ADDRESS OF	A Act of the last of	The Party Line Land Land Land	The Person Name and Address of the Owner, where the Person of the Person	The second named in column 2 is not a larger than 100 is not a larger t	

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 3
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986A (195703)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

	CE CE	No.	NIN.	5	MIL		
15 - Output 19 15 - Output 19 15 - Output 19 15 - Output 19 15 - Output 19 19 19 19 19 19 19 1	I		7	×	1	77	z
15 - Outpatient Program 1) File	Service	Service	Service	Service	Service	Service	Service
Signature Percentage Coli Units See Full May per Unit May	Function	Function	Function	Function	Function	Function	Function
Fore Unit Social Units (1970/102 - 08-30/02 100/102	41	1	52	24	200	2000	17
State Coil Cost per Unit deglated Railes Cal Units Cost per Unit deglated Railes (SED) Units Cal Crossover Units (1001/02 - 06/30/02	400 494	1465 608	44 711	0 687	32.5	BOT EF	1 465
Set per Unit WA per Unit Voldished Charle per Unit Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Units Andicare/Medi-Cal Crossover Costs Andicare/Medi-Cal Crossover Costs Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/Medi-Cal Crossover Published Charges Andicare/	191.921		25,823	17,355	18,443	110,018	3,438
Validished Charte per Unit Validished Charte per Unit Validished Charte per Unit Validished Charte per Unit Validished Charte Validish	1 78		17	1.76	3.32	3.17	2.35
Internet of SDIMC (Refugees) Units 07/01/02 - 04/30/02	2.28	2.28	2.28	2.28	42	4.23	3.41
Horings - 09/30/02	1.87		1.67	1.87	354	3.54	2.50
Aedicare/Medi-Cal Units 07/01/02 - 09/30/02 Inhanced SD/MC (Taldren) Units 10/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/02 - 08/30/03 Inhanced SD/MC (Taldren) Units 07/01/	1.87		1.87	1.37	3.54	3.54	2.50
Horofitz - 06/2003		179.040	3.451	183	485	8.575	***************************************
Annual Carlo Costs	1/02 - 06:30:03 55,715		10,810	8,431	2,575	17,568	
1001/102 - 08/30/03	L						
1001/02 - 06/30/03	1/02 - 06/30/03						
10001002 - 0623003	1/02 - 09/30/02						
Von Medi-Cai Units	1/02 - 08/30/03						
Von-Miles (SED) Units 1001/02 - 06/20073 Von-Medi-Cai Lutis 17/70/M22 - 06/20073 Medi-Cai Costs 1001/02 - 06/20073 Medi-Cai Lutis 17/70/M22 - 06/20073 Medi-Cai Published Charges 1001/02 - 06/20073 Medi-Cai Negotiated Rates 1001/02 - 06/20073 Medicare/Medi-Cai Crossover Costs 1001/02 - 06/20073 Medicare/Medi-Cai Crossover SMA Upper Limits 1001/02 - 06/20073 Medicare/Medi-Cai Crossover Published Charges 1001/02 - 06/20073 Medicare/Medi-Cai Crossover Published Charges 1001/02 - 06/20073 Enhanced SD/MC Costs 1001/02 - 06/20073 Enhanced SD/MC Costs 1001/02 - 06/20073 Enhanced SD/MC Costs 1001/01/02 - 06/20073 Enhanced SD/MC Refugees) Negotiated Rates 1001/01/02 - 06/20073 Enhanced SD/MC (Refugees) Negotiated Rates 1001/01/02 - 06/20073 Enhanced SD/MC (Refugees) Negotiated Rates 1001/02 - 06/20073 Healthy Families SMA Upper Limits 1001/02 - 06/20073 Healthy Families SMA Upper Limits 1001/02 - 06/20073 Healthy Families Published Charges 1001/02 - 06/20073 Healthy Families Published Charges 1	102 - 063002 241	24.753	210			596	
Work-Medi-Cal Costs OT/01/02 - 04/30/02 Wedi-Cal Costs 107/01/02 - 04/30/02 Wedi-Cal Published Charges 107/01/02 - 04/30/02 Wedi-Cal Published Charges 107/01/02 - 04/30/02 Wedi-Cal Published Charges 107/01/02 - 04/30/02 Wedicare/Medi-Cal Crossover Costs 107/01/02 - 04/30/02 Medicare/Medi-Cal Crossover SMA Upper Limits 107/01/02 - 04/30/02 Medicare/Medi-Cal Crossover Published Charges 100/10/2 - 04/30/02 Enhanced SD/MC Costs 100/10/2 - 04/30/02 Enhanced SD/MC Refugers) Funds 100/10/2 - 04/30/02 Enhanced SD/MC (Refugers) Funds 100/10/2 - 04/30/02 Enhanced SD/MC (Refugers) Megddailed Rates 100/10/2 - 04/30/02 Enhanced SD/MC (Refugers) Megddailed Rates 100/10/2 - 04/30/02 Enhanced SD/MC (Refugers) Megddailed Rates 100	3					1,795	137
Medicare/Medicare/Medicare/Medicare/SD/MC (Pedigees) Offontoz - 06/30/02 Medicare/Medicar	39,714		240	1,273	2,490	6,165	1,328
Medi-Cal SMA Upper Unrits 1001/02 - 06/30/07 Medi-Cal SMA Upper Unrits 1001/02 - 06/30/07 Medi-Cal Published Charges 97/01/02 - 06/30/02 Medicare/Medi-Cal Crossover Costs 1001/02 - 06/30/02 Medicare/Medi-Cal Crossover Published Charges 1001/02 - 06/30/02 Medicare/Medi-Cal Crossover Published Charges 1001/02 - 06/30/02 Medicare/Medi-Cal Crossover Published Charges 1001/02 - 06/30/02 Enhanced SD/MC Costs 1001/02 - 06/30/02 Enhanced SD/MC Published Charges 1001/02 - 06/30/02 Enhanced SD/MC Returners) Costs 1001/02 - 06/30/02 Enhanced SD/MC (Returners) Costs 1001/02 - 06/30/02 Enhanced SD/MC (Returners) Published Sales 1001/02 - 06/30/02 Enhanced SD/MC (Returners) Published Charges 1001/02 - 06/30/02 Enhanced SD/MC (Returners) Negocialed Rates 1001/02 - 06/30/02 Induntor Costs 1001/02 - 06/30/02 Induntor Costs 1001/02 - 06/30/02 Induntor Costs		314,281	6.058	321	1,612	21,849	
Modifical SMA Upper Limits	L	L	16,976	14,799	8.557	58,378	
Wed-Cal Published Charges 1001/02 - 06:30002 Wed-Cal Published Charges 1007/02 - 06:30002 Wed-Cal Negotiated Rates 1007/01/02 - 06:30002 Medicare/Medi-Cal Crossover Costs 07/01/02 - 06:30002 Medicare/Medi-Cal Crossover SMA Upper Umils 07/01/02 - 06:30002 Medicare/Medi-Cal Crossover Published Charges 1007/01/02 - 06:30002 Medicare/Medi-Cal Crossover Published Charges 1007/01/02 - 06:30002 Enhanced SD/MC Costs 1007/01/02 - 06:30002 Enhanced SD/MC Published Charges 1007/01/02 - 06:30002 Enhanced SD/MC Published Charges 1007/01/02 - 06:30002 Enhanced SD/MC Reviews Social Stees 1007/01/02 - 06:30002 Enhanced SD/MC Reviews Social Stees 1007/01/02 - 06:30002 Enhanced SD/MC (Reviews Social Stees) 1007/01/02 - 06:30002 Healthy Farmilles SMA Upper Limits 07/01/02 - 06:30002 Healthy Farmilles Paulises Negotiated Rates 100/01/02 - 06:30002 Healthy Farmilles Negotiated Rates <		408,211	7,858	417	2,052	27,812	
1001/02 - 09/20/03			24,647	19.223	10,892	74,313	
Months M	1,02 - 09/30/02 19,659	334,805	6,453	342	1,717	23,276	
Wedicare/Medi-Cal Crossover Costs 1070/102 - 09/30/02 Medicare/Medi-Cal Crossover SWA Upper Limits 1070/102 - 09/30/02 Medicare/Medi-Cal Crossover Published Charges 1070/102 - 09/30/02 Enhanced SD/MC Costs 1070/102 - 09/30/02 Enhanced SD/MC Published Charges 1070/102 - 09/30/02 Enhanced SD/MC Published Charges 1070/102 - 09/30/02 Enhanced SD/MC Refugers) Forest 1070/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/30/02 100/102 - 09/3	1		20,215	15,766	9.116	92,191	
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Healthy Families Published Charges Healthy Families Negotiated Rates	UNIO - USCALUTE STREET	AK 288	203			3,487	
Healthy Families Negotiated Ratas		L				6,354	343
Healthy Parvilles Negonated Hates			383			3,487	
and the state of t	10/01/02 - 05/00/03 5,892	2 66,100	The second				2
3 Non-Medi-Cal Costs	F142	189.568	421	2,236	8.274	20,563	3,116

DEPARTMENT OF MENTAL HEALTH
PAGE 3 OF 3
FISCAI YON 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Legal Entity Number: 00171 Mode: 15 - Outpatient (Program 1) Aliccation Percentage Total Units Gross Cost Cost per Unit Cost per Unit Published Charge per Unit Negotisted Rate / Cost per Unit Negotisted Rate / Cost per Unit		Service						
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				***************************************	STATE OF STATE OF	0000000000000	Contractor Contract	
	07/01/02 - 09/20/02	2,393						
	10/01/02 - 06/30/03	8,779						
Madicare/Madi.Cal Crossover Inde	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
Enhanced COMAC (Children) Halls	07/01/02 - 09/30/02							
	10/01/02 - 06/30/03							
10B Enhanced SD/MC (Refugees) Units (0:	(07/01/02 - 06/30/03)				14			
	7/01/02 - 09/30/02	30						
Healthy Families (SED) Units	0/01/02 - 06/30/03	1.170						
Non-Medi-Cal Units		662						
					201012-12111111111111111111111111111111			
Medi-Cal Costs	07/01/02 - 08/30/02	5,616						
	CONTROL - DE SONOS	20000						
Medi-Cal SMA Upper Limits	OTATION - DAGGOOD	091.9						
	10/01/02 - 06/30/03	29,836						
15 Medi-Cal Published Charges	07/01/02 - 09/30/02	5,863						
	10/01/02 - 06/30/03	21,048						
Jodi Cal Naccifisted Rates	7/01/02 - 09/30/02	5 983						
	10/01/02 - 06/30/03	71.948	-	-				
	CONTRACT - CONTRACTO		-				1	
Medicare/Medi-Cal Crossover Costs	COLDINOS - DECICIOS							
	COUNTY COUNTY							
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/05 - 04/00/03							
	07/01/02 - 08/30/02							
Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							
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Leadthy Camillos Costs	07/01/02 - 09/30/02	70						
	10/01/02 - 06/30/03	2,746						
Hantity Families SMA Doner Limits	77/01/02 - 09/30/02	102						
	10/01/02 - 06/30/03	3,990						
Healthy Families Published Charges	97/01/02 - 09/30/02	7.00				-		
	10/01/02 - 06/30/03	CORT					200	
Healthy Families Negotiated Rates	SOUNDE CONTRAINS	2000						
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1996A (05/03)

County: Los Angeles County Code: 19

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 6
FISCH Year 2002-2003

Unit Units Units Units Units Units Sunits	07/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03	Mode Total 100.000% 6.183,659 1,743,639 4,612,099 6,123,099 6,123,099	8 360 533 20,533 20,533 17,158	Service 03 03 03 050% 27 626 41 074 1 77 1 77 1 45 1 70 1 48	Service Function 04 4.32%	Service Function 04 4.51%	85	Service Function 10 13 08%
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rearry Families (SED) Units Non-Medi-Cat Units Medi-Cal Costs	02 - 06/30/02 02 - 06/30/03 02 - 06/30/03 02 - 06/30/03 02 - 06/30/03 02 - 06/30/03 03 - 06/30/03	1,743,639 4,812,025 2,311,817 8,123,069 1,090,702 5,77,400	8 360 15,008 30,528 17,865 36,343 17,168					
Non-Medi-Cal Units Medi-Cal Costs	02 - 06/30/03 02 - 06/30/02 02 - 06/30/03 02 - 06/30/03 03 - 06/30/03 04 - 06/30/03	1,743,639 4,812,026 2,311,817 8,122,069 1,090,702 1,773,805	8,360 15,008 30,528 17,865 36,343 17,156		90		İ	
***************************************	02 - 04/30/02 02 - 04/30/03 02 - 06/30/02 12 - 06/30/02 03 - 08/30/02 03 - 04/30/03	1,743,639 4,612,025 2,311,617 8,123,069 1,090,702	8,360 15,008 30,528 17,865 17,156		150		†	900
	02 - 04/30/02 02 - 04/30/03 02 - 04/30/02 02 - 04/30/02 03 - 04/30/02	1,743,639 4,612,025 2,311,617 8,122,069 1,690,702	15,008 30,528 17,885 36,343 17,158	8,419	45,780	21,941	910	141 657
	02 - 06/30/03 02 - 06/30/02 02 - 06/30/02 02 - 06/30/03	4,612,025 2,311,617 6,123,069 1,660,702	30,528 17,865 36,343 17,158	11,059	163.673	A7 0CB	007.0	
	02 - 08/30/02 02 - 08/30/02 02 - 08/30/03	8,123,069	36,343	17,498	184.507	DAN NAG	0,400	227,630
Medical SMA Upper Limits	22 - 06/30/03 22 - 06/30/03	1,993,702	36,343	13,165	119,850	80.901	10 106	300,000
TOWN TO THE PARTY OF THE PARTY	2 - 06/30/03	1,093,702	17,158	20,831	219,655	319,715	14 900	780.89
	2000000			12,645	115,110	77,702	9,705	260 582
Medi-Cal Necotiated Dates	- COMPANIE	4 707 550	3,308	20,007	210,968	170,700	14,408	683
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Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						20 00000000000	
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8A modern chosover SMA Upper Limits	10/01/02 - 06/30/03			-				
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110	2 08/30/03		1000		-	+		
Enhanced SD/MC Costs 07/01/0	07/01/02 - 09/30/02				0.0000000000000000000000000000000000000	Social Control	200000000000000000000000000000000000000	The Parties of
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	07/01/02 - 04/30/03		1				0.00	
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	10/01/02 - 06/30/03	9.308	-	+	74	1		688
Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	4,195			89	-		7007
	10/01/02 - 06/30/t3	12,585			286		-	2 774
Healthy Families Published Charges	07/01/02 - 09/30/02	3,548			28			787
	07/01/02 - 08/30/03	10.644	1		255			2,360
reamy ramines Negotiated Rates	10/01/02 - 06/30/03	2202	1	1	90	+		728
Non-Mark Out Conta			The second second	-	240	-		2,184

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 6
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Label Entitle Label Entitl	Family Families (SED) Units Charge								-		
Service Serv	Author Control		Legal Entity:		T		r	¥		×	z
Modelline Percentage 1978	The color of the	8	Intity Number.		Service	Service	Service	Service	Function	Service	Function
The state of the	Total Units Total	1	(10	12	12		33	33	35
17.00 17.0	17.00 17.0		Allocation Percentage		2 73%	0.84%	1,19%		0.08%	0.16%	1.12%
Color Colo	The properties The		Total Units		130,098	40°308	56,485		4,122	7,499	63,167
Cost building Cost buildin	Cost per Unit Cost per Uni	_	Gross Cost		223,772	69,816	97,156		7.080	12,896	91 449
SALA per Unit	New Act Carl Units	_	Cost per Unit		1.72	1.72	1.72	1.72	1.72	1.72	1,72
1,07 1,07	Published Glasge by Unit	10	SMA per Unit		2.25	2.28	2.28	2.28	2.26	2.28	2.28
And Care March Cott part units Official Control 1,177 1,177 1,177 1,177 1,177 1,177 1,177 1,177 1,177 1,177 1,177 1,177 1,127 <td>Medicare/Medical Charges SDMC (Polityles of SDMC) Official Construction 17.7 (16.4 (10.5 (10.</td> <td>9</td> <td>Published Charge per Unit</td> <td></td> <td>1.97</td> <td>1.87</td> <td>1.97</td> <td>1.97</td> <td>1.97</td> <td>181</td> <td>1.97</td>	Medicare/Medical Charges SDMC (Polityles of SDMC) Official Construction 17.7 (16.4 (10.5 (10.	9	Published Charge per Unit		1.97	1.87	1.97	1.97	1.97	181	1.97
Medical units G070022 - 669/2002 38.377 7,164 16,105 66.1 4,227 Medical units G070022 - 669/2002 36.377 7,164 16,004 1,602 3,200 Enhanced SDMC (Chekrer) Units G07002 - 669/2002 66.00 17,778 2,404 1,603 3,200 Enhanced SDMC (Chekrer) Units G07002 - 669/2002 15,778 2,404 1,603 2,602 Month Carloges (Links) G07002 - 669/2002 15,778 2,404 1,603 2,602 Month Carloges (Links) G07002 - 669/2002 15,778 2,404 1,603 2,602 Month Carloges (Links) G07002 - 669/2002 1,677 3,602 1,678 2,602 Month Carloges (Links) G07002 - 669/2002 1,677 3,602 1,678 2,602 Month Carloges (Links) G07002 - 669/2002 1,678 3,602 1,778 3,602 Month Carloges (Links) G07002 - 669/2002 1,678 3,602 1,678 3,602 Month Carloges (Links) G07002 - 669/200 1,678	Medicare/Medical Units 107/07/02 - 06/2002 95 507 7,154 16,166 9,03 Medicare/Medical Cal Crossover Units 107/10/22 - 06/2002 107/		Negotiated Rate / Cost per Unit		1.72	1 82	1.72	1.82	1.62	172	1.82
Medicare M	The control of the	8	Medi-Cal Units	07/01/02 - 09/30/02	30.317	7,154	16,105	9,031	1981	1,327	8,844
Transport Stanker (Catalogues) Units	Total Care C	8		10/01/02 - 06/30/03	86,503	17,783	24,047	16.886	1.583	3,230	31,160
Enhanced SDMC (Refugees) Units 0707/REQ 08/30072 16.0	Enhanced SDMC (Refugees) Units	6 8	Medicare/Medi-Cal Crossover Units	10K101.02 - 09/30/02							
Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Units Financed SDANC (Religiose) Published Charges Financed SDANC (Religiose) Charges Financed SDANC (Religiose) Charges Financed SDANC (Religiose) Charges Financed SDANC (Religiose) Charges Financed SDANC (Religiose) Charges Financed SDANC (Religiose) Cha	The contract of SDAMC (Refugees) Units	9	Enhanced SD/AC (Children) Hoite	07/01/02 - 09/30/02							
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Healthy Families (ED) Units Life (162 - 665000) 15,276 16,573 16,576 <	Medical Cal Costs of Published Charges Offortion Calculation Offortion Calcula	2 4		07/01/02 - 06/30/03							
Non-Madd-Cal Units	Non-Medical Units	1 X		10/01/02 - 06/30/03							
Modicare Medicar	Medi-Cal Costs Offormac - 09-2002 62-146 12-306 27/201 16-534 Medi-Cal Costs Medi-Cal Costs 100-102 - 06-2003 14-378 36-178 20-144 Medi-Cal SMA Upper Limits 100-102 - 06-2003 14-378 36-178 30-174 Medi-Cal Published Charges 100-102 - 06-2003 177-122 34-874 41-301 30-174 Medicare Medi-Cal Crossover Costs 100-102 - 06-2003 177-122 34-874 41-301 30-173 Medicare Medi-Cal Crossover Costs 100-102 - 06-2003 177-122 32-89 41-301 30-173 Medicare Medi-Cal Crossover Costs 100-102 - 06-2003 177-122 32-89 41-301 30-173 Medicare Medi-Cal Crossover Published Charges 100-102 - 06-2003 177-122 32-39-4 41-301 30-173 Medicare Medi-Cal Crossover Published Charges 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 100-102 - 06-2003 </td <td>12</td> <td>Non-Medi-Cal Units</td> <td></td> <td>13,278</td> <td>15,072</td> <td>16,333</td> <td></td> <td>1,678</td> <td>2,942</td> <td>13,163</td>	12	Non-Medi-Cal Units		13,278	15,072	16,333		1,678	2,942	13,163
Wed-Cara Moderare Medicar	Medicare Medicare Medicare Medicare Medicare Medicare Medicare Costs 1001/02 - 06-20/03 148,787 36,879 20,591 Medicare Medicare Costs 07/01/02 - 06-20/03 148,787 36,719 36,719 30,501 Medicare Medi	13	Mary Control of the C	07/01/02 - 09/30/02	52.146	12,305	27,701		1,481	2.282	15,212
Medical Cal SMA Upper Limits Officing - Coccosts 1863 10 1863	Medi-Cal Published Charges 107/01/02 - 0x-0x00 18,721 38,519 20,551 Medi-Cal Published Charges 07/01/02 - 0x-0x00 19,722 14,076 31,674 17,731 Medi-Cal Published Charges 07/01/02 - 0x-0x00 170,122 34,146 31,674 17,731 Medicare/Medi-Cal Crossover Costs 07/01/02 - 0x-0x00 144,070 32,344 41,381 30,733 Medicare/Medi-Cal Crossover Costs 07/01/02 - 0x-0x00 148,787 32,344 41,381 30,733 Medicare/Medi-Cal Crossover SMA Upper Limits 07/01/02 - 0x-0x00 148,787 32,344 41,381 30,733 Enhanced SD/MC Costs 07/01/02 - 0x-0x00 100,100 - 0x-0x00 100,000 - 0x-0x00	동		10/01/02 - 06/30/33	148,787	30,587	41,361		2,723	5,656	53,596
Medit-Cal Published Charges	Medi-Cal Published Charges	3	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	69,123	16,311	38,719		1.963	3,026	20,164
Medicar Published Charges Unforting 18,000 1,900 2,222 Medicar Medicar Medicar Medicar Published Charges 100/102 - 100,000 15,146 1,507 2,222 Medicar Medicar Medicar Medicar Clarges 07/10/102 - 100,000 15,146 1,507 2,222 Medicar Med	Medicare Medical Cal Crossover Costs 1070102 - 163000 52 146 13 000 27 701 164 330 Medicare Medical Cal Crossover Costs 1070102 - 163000 52 146 13 000 27 701 164 330 Medicare Medical Crossover Costs 1070102 - 163000 1070102 - 163000 1070102 - 163000 1070102 - 163000 Medicare Medical Cal Crossover Published Charges 1070102 - 163000 1070102 - 163000 1070102 - 163000 Medicare Medical Cal Crossover Published Charges 1070102 - 163000 1070102 - 163000 Medicare Medical Cal Crossover Published Charges 1070102 - 163000 1070102 - 163000 Enhanced SD/MC Costs 1070102 - 163000 1070102 - 163000 Enhanced SD/MC Refugees Angeland Rates 1070102 - 163000 1070102 - 163000 1070102 - 163000 Enhanced SD/MC (Refugees) Megiand Rates 1070102 - 163000 1070102 - 163000 1070102 - 163000 Enhanced SD/MC (Refugees) Megiand Rates 1070102 - 163000 1070102 - 163000 1070102 - 163000 Healthy Families Costs 1070102 - 163000 Healthy Families SMA Upper Linits 1070102 - 163000 <td< td=""><td>¥ !</td><td></td><td>10/01/02 - 06/30/03</td><td>197,227</td><td>40,545</td><td>54,827</td><td></td><td>3,809</td><td>7,364</td><td>7,045</td></td<>	¥ !		10/01/02 - 06/30/03	197,227	40,545	54,827		3,809	7,364	7,045
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Medicare Medicar	Medicare/Medical Cassover Costs 1701/102 - 0-5-0/02 148,72 32,369 41,361 30,733 Medicare/Medical Crossover Sova Upper Limits 1701/102 - 0-6/30/03 1701/102 - 0	5 0		07/01/02 - 06/30/02	52 148	13 000	27 704	16.436	1.567	2 282	16,096
Medicare/Medi-Cal Crossover Costs Offorting - Gestord Medicare/Medi-Cal Crossover SMA Upper Limits Offorting - Gestord Medicare/Medi-Cal Crossover Published Charges Offorting - Gestord Medicare/Medi-Cal Crossover Published Charges Offorting - Gestord Medicare/Medi-Cal Crossover Published Charges Offorting - Gestord Enhanced SD/MC Costs Offorting - Gestord Enhanced SD/MC SMA Upper Limits Offorting - Gestord Enhanced SD/MC Negotisted Rates Offorting - Gestord Enhanced SD/MC Negotisted Rates Offorting - Gestord Enhanced SD/MC Negotisted Rates Offorting - Gestord Enhanced SD/MC Returned SD/MC (Refugees) Published Charges Offorting - Gestord Enhanced SD/MC (Refugees) Published Charges Offorting - Gestord Enhanced SD/MC (Refugees) Published Charges Offorting - Gestord Enhanced SD/MC (Refugees) Published Charges Offorting - Gestord Enhanced SD/MC (Refugees) Published Charges Offorting - Gestord Enhanced SD/MC (Refugees) Published Charges Offorting - Gestord Enhanced SD/MC (Refugees) Published Charges Offorting - Gestord Enhanced SD/MC (Refugees) Published Charges Offorting - Gestord <td>Medicare/Medi-Cal Crossover Costs 07/01/02 - 08/30/02 Medicare/Medi-Cal Crossover SNA Upper Limits 07/01/02 - 08/30/02 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 08/30/02 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 08/30/02 Enhanced SD/MC Costs 07/01/02 - 08/30/02 Enhanced SD/MC Costs 07/01/02 - 08/30/02 Enhanced SD/MC Costs 07/01/02 - 08/30/02 Enhanced SD/MC Published Charges 10/01/02 - 08/30/02 Enhanced SD/MC Negotiated Rates 10/01/02 - 08/30/02 Enhanced SD/MC Negotiated Rates 10/01/02 - 08/30/02 Enhanced SD/MC (Refugees) And Upper Limits 07/01/02 - 08/30/02 Enhanced SD/MC (Refugees) And Upper Limits 07/01/02 - 08/30/02 Enhanced SD/MC (Refugees) And Upper Limits 07/01/02 - 08/30/03 Healthy Families SMA Upper Limits 07/01/02 - 08/30/03 Healthy Families SMA Upper Limits 07/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03</td> <td>S S</td> <td>Medi-Cal Negotiated Rates</td> <td>1901/02 - 06/30/03</td> <td></td> <td>32,385</td> <td>41,361</td> <td>30,733</td> <td>2,681</td> <td>5,556</td> <td>56,711</td>	Medicare/Medi-Cal Crossover Costs 07/01/02 - 08/30/02 Medicare/Medi-Cal Crossover SNA Upper Limits 07/01/02 - 08/30/02 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 08/30/02 Medicare/Medi-Cal Crossover Published Charges 07/01/02 - 08/30/02 Enhanced SD/MC Costs 07/01/02 - 08/30/02 Enhanced SD/MC Costs 07/01/02 - 08/30/02 Enhanced SD/MC Costs 07/01/02 - 08/30/02 Enhanced SD/MC Published Charges 10/01/02 - 08/30/02 Enhanced SD/MC Negotiated Rates 10/01/02 - 08/30/02 Enhanced SD/MC Negotiated Rates 10/01/02 - 08/30/02 Enhanced SD/MC (Refugees) And Upper Limits 07/01/02 - 08/30/02 Enhanced SD/MC (Refugees) And Upper Limits 07/01/02 - 08/30/02 Enhanced SD/MC (Refugees) And Upper Limits 07/01/02 - 08/30/03 Healthy Families SMA Upper Limits 07/01/02 - 08/30/03 Healthy Families SMA Upper Limits 07/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03 Healthy Families Published Charges 10/01/02 - 08/30/03	S S	Medi-Cal Negotiated Rates	1901/02 - 06/30/03		32,385	41,361	30,733	2,681	5,556	56,711
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DEPARTMENT OF MENTAL HEALTH
PAGE 3 OF 6
Fiscal Year 2002-2003

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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-	Anal Entity The Guidanne Cantor					3 0	=	3	
Legal Ent	Iv Number 00191		Servine	Contra	1	Carolina	200	Consider	Capton
	Mode: 15 - Outpatient (Program 1)		Function		Function	Function	Function	Function	Function
			34		41	4.1	42		47
Alloca	Allocation Percentage		0.32%		2.27%	2.00%	34,23%		1.37%
2 Total Units	Units		15,267		108,072	96,419	1,628,745	403,769	65,148
	on continue and a second continue and a second continue.	ababag paga ang ang a	70,200	1.4.10	162,608	185,843	2,601,450		112,056
4	Cost per Unit		1.72	1.72	172	1.72	1.72		1.72
T	Difficient Phones por Link		2.28	2.26	2.28	2.28	2.28	2.28	2.28
7 Nanot	Neophated Rate / Cost nor Holl		197	1.97	1.97	1.97	1.07	1.87	1.97
-61	March Type / Cook par Collin	SOMEON PROPERTY OF THE PERSONS IN	7	182	182	1.72	1.62	172	1.82
Medic	Medi-Cat Units	07/01/02 - 09/30/02	3,285	15	18,550	Z2 B64	298,048	101,195	15,308
_		10/01/02 - 06/30/03	9,972	808	45,428	46,164	924,551	253,197	36,782
Medic	Medicare/Medi-Cal Crossover Units	07/01/02 - 08/30/02							
7		07/04/02 - 00/30/03							
TOA ENNA		10/01/02 - 06/30/03							
10B Enhan	Enhanced SD/MC (Refugees) Units	07/01/02 - 08/30/03							
	Healthy Families (SED) Units	07/01/02 - 09/30/02					906		
		10/01/02 - 06/30/03					2,700		
	Non-wedi-Cal Units		2,010		43,764	28,271	402,545	49,377	13,055
13 Martic	Medi-Cal Costs	07/01/02 - 09/30/02	5,650	28	32,474	39,533	512,650	174,058	26,330
		10/01/02 - 06/30/03	17,152	1,390	78,137	77,083	1,590,250	435,505	63,265
14 Medi-C	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	7.480	34	43,046	52,404	679,549	230,728	34,902
14A		10/01/02 - 06/30/03	22,736	1,842	103,578	102,974	2,107,976	577,288	83,863
TO Medic	Medi-Cal Published Charges	07/01/02 - 09/30/02	6,481	30	37,131	45,203	586,171	189,020	30,106
YCI 9		10/01/02 - 06/30/03		1,588	89.743	86,524	1,818,314	197,963	72,339
18A Medic	Medi-Cal Negotiated Rates	10/01/02 - 08/30/02 10/01/02 - 08/30/03	17 452	1471	34,364 82,670	58,555	1 682,487	174,056	FAR 543
	on and consistent and an analysis of consistent and an analysis of the consistency of the			descendence					
17 Medic	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02 10/01/02 - 06/30/03							
18		07/01/02 - 09/30/02							
18A Medic	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03				74			
19 Medic	Medicare/Medical Crossover Published Charges	07/01/02 - 08/30/02					3		
19A		10/01/02 - 06/30/03							
Nedic:	Medicare/Medi-Cal Crossover Negotlated Rates	07/01/02 - 08/30/02							
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Enhan	Enhanced SD/MC Costs	40,04,002 - 09/30/02							
		07/01/02 - 06/30/03							
22A Enhan	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23 Enhan	Enhanced SD/MC Published Charges	07/01/02 - 08/30/02							
ZZA		10/01/02 - 06/30/03							
Enhan	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02					-		
24A	***************************************	10/01/02 - 06/30/03	A CONTRACTOR OF THE PERSON OF	Transcriptor to the second	Contractor Contractor	Contractor of the	SCORPORAGES	30000000000	00000000000
	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
T	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03						-	1
27 Enhan	Enhanced SD/MC (Retugees) Published Charges Enhanced SD/MC (Refugees) Namellated Dates	07/01/02 - 06/30/03							
	wor on working works	OTAC ITOK - COLOCIOS	20000000000	0000000000	000000000	0000000000	000000000	900000000	900000000
Feath Feath	Healthy Families Costs	07/01/02 - 09/30/02					1,548		
		TOVOTOS - USUSUAS					2,044		
30A Health	Healthy Families SMA Upper Limits	10/01/02 - 08/30/03					8.156		
34	Committee of the Commit	07/01/02 - 08/30/02					1,770		
	Heatiny Families Published Charges	10/01/02 - 06/30/03					5310		
32 Health	Healthy Families Negotiated Rates	07/01/02 - 09/30/02		1			1,638		
25.4	openation and a second	10/01/02 - Uo/3/0/05					100		The second second
33 Non-N	fedi-Cai Costs		3,457		75,278	48,627	692,368	84,930	22,480

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

County: Los Angeles

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH
PAGE 4 OF 6
Fiscal Year 2002-2003

15.247 45.725 22.123 66.348 17.433 52.283 14.436 10.671 31 106 30.410 40.310 22.615 29.977 20.4771 20.478 23.829 13,148 2,788 323 8 0 0.35% 16,564 29,006 4,684 8.067 8.464 10.640 11.220 4 921 9.212 9.678 8.057 12,456 2.584 'n 47,050 88,213 62,367 12,056 20,737 5 30,077 1.82 40,894 70,330 Function Service E 07/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/02 10/01/02 - 08-30/03 10/01/02 - 08-30/03 10/01/02 - 08-30/03 67/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 09/20/02 10/01/02 - 09/20/02 10/01/02 - 09/20/02 10/01/02 - 09/20/02 10/01/02 - 09/20/02 07/01/02 - 09/20/02 10/01/02 - 08/20/03 Einsneed SDMC (Refugees) Costs
(7701/02 - 06/3000)
Enhanced SDMC (Refugees) SMA Upper Limits
(7701/02 - 06/3000)
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Total Units
Gress Cost
Cost per Unit Enhanced SD/MC Costs Healthy Families Costs County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

1.110

2,746

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH
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3,602 16,179 24.881 65.066 36.103 36.443 28.450 74.423 74.423 8.535 2,386 1,056 3,173 833 2,500 690 168,669 487,643 244,769 707,573 192,881 557,578 250 750 72,124 57.885 167.275 07/01/02 - 06/30/02 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 07/01/02 - 04/30/02 10/01/02 - 04/30/02 10/01/02 - 04/30/02 07/01/02 - 04/30/02 10/01/02 - 04/30/03 10/01/02 - 04/30/03 07/01/02 - 04/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/02 10/01/02 - 08/30/03 07/01/02 - 08/30/03 10/01/02 - 08/30/03 07/01/02 - 08/30/03 07/01/02 - 08/30/03 07/01/02 - 08/30/03 19 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity Number: 00191
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22 Enhanced SD/MC SMA Upper Limits
22 Enhanced SD/MC Published Charges
23 Enhanced SD/MC Published Charges
24 Enhanced SD/MC Negotiated Rates 8 Medicare/Medi-Cal Units
9 Medicare/Medi-Cal Crossover Units
10 Enhanced SD/MC (Children) Units Medicare/Medi-Cal Crossover Costs Enhanced SD/MC (Refugees) Units County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Non-Medi-Cal Costs Non-Medi-Cal Units 13A Medi-Cal Costs

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

AP Service Function Service Function Function Service Function Service AM Function 2.55 2.92 2.55 2.55 13.526 0.83% 26.687 68,075 21,601 34,503 34,503 28,876 48,124 38,451 21,801 34,503 11,971 4,693 Function ъ 3.41 0.56% 18.919 48,260 3,141 8,012 36,422 9,161 31,153 8,282 28,198 25 25 4 2987 Function E 07701/02 - 06.30002 100 102 - 06.30002 100 102 - 06.30002 100 102 - 06.30002 100 102 - 06.30002 100 102 - 06.30003 100 1 1001/02 - 06/30/02 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 1001/02 - 06/30/03 07/01/02 - 06/30/03 6 7/01/02 - 06/30/03 6 7/01/02 - 06/30/03 6 7/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 18. Medicare/Medi-Cal Crossover SMA Upper Limits 18.4 Medicare/Medi-Cal Crossover Published Charges 19.4 Medicare/Medi-Cal Crossover Published Charges Enhanced SD/MC (Rehypees) Costs
Enhanced SD/MC (Rehypees) SMA Upper Limits
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23
Enhanced SD/MC Published Charges

44
Enhanced SD/MC Negotiated Rates

25
Enhanced SD/MC Requires SMA Upper

27
Enhanced SD/MC Requires SMA Upper

27
Enhanced SD/MC Requires SMA Upper

27 Healthy Families Costs

28A
Healthy Families SMA Upper Limits
30
Healthy Families Published Charges
31A Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Healthy Families Negotlated Rates SWA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cat SMA Upper Limits Medi-Cal Negotiated Rates 20 Medicare/Medi-Cal Crosso 20A Enhanced SD/MC Costs 21A Enhanced SD/MC Costs Non-Med-Cal Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit

12,747

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

31,839 63,626 39,462 78,671 263,711 143,013 38,769 114,121 4,63% 17,004 1,430 98,966 53,670 5.805 627 158 1,517 1,291 5,631 10,928 1,905 9,542 50,705 200 ర 60,450 627 326 326 633 32,604 522 192 802 161,547 100 EST 24 EST 1,532 క 3,944 5,650 12,699 6,981 15,691 7,415 69,921 10,945 22,081 Function క 563 647 2,105,890 696,717 2,602,534 7,38,986 2,763,744 100.00% 95,538 277,302 118,004 342,500 125,384 363,827 12.479 37.431 15.428 46.273 5.080.051 1,967,563 Mode Total 970102 06:0003 100102 06:0003 100102 06:0003 100102 06:0003 100102 06:0003 100102 06:0003 100103 06:0003 100103 06:0003 100103 06:0003 07/01/02 - 06/30/02 1(0/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 1001/01/02 - 06/30/02 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 100/1/02 - 06/30/03 67/01/02 - 06/00/03 07/01/02 - 06/00/03 07/01/02 - 06/00/03 10/01/02 - 06/00/03 10/01/02 - 06/00/03 07/01/02 - 06/20/03 07/01/02 - 06/20/03 SMA Upper Limits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits agai Enthy: Verdugo Mantal Health Center ify Number: 00221 Mode: 15 - Outpetient (Program 1) Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Cost per Unit County: Los Angeles County Code: 19 Cost per Unit SMA per Unit Published Charge per Unit Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits hanced SDMC (Relugee hanced SDMC (Refugee Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cel Costs Non-Medi-Cai Units hanced SD/MC. Cond SD/MC Legal Entity Number. Negofiated Rate Medi-Cal Costs Med-Cal Units Gross Cost

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

60,323 28,985 82,645 30,748 67,734 13,130 3,103 1,722 3,636 1,828 4,073 1,125 ర 85.824 152,701 436,827 3,340 4,120 1,463 4,383 177,259 52,326 156,992 55,670 294,279 2 2 2 127,397 200,403 8 72.521 2005 9,023 29,192 6,487 ర 5,563 21,781 6,879 62,520 3,017 11,812 33,905 8 409 អូ 12.03% 330 (78 606 608 78,563 59,306 362,314 73,329 7,315 9,045 3,199 9,600 141,180 1.04 2.42 2.42 32,162 196,486 4,795 14,884 77,832 8,842 27,446 10,933 33,936 11,604 б 40,10% 1,100,357 2,029,023 29,608 86,547 36,610 237,632 874,065 293,824 1,060,750 128.670 474.013 16.057 48.935 778,890 1.84 6,656 422 389 \mathfrak{E} 07/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 10/01/02 - 06/20/03 97/01/02 - 09/30/02 10/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/03 10/01/02 - 09/30/02 10/01/02 - 09/30/02 (07/01/02 - 09/20/02 100/1/02 - 09/20/02 100/1/02 - 09/20/02 100/1/02 - 09/20/02 100/1/02 - 09/20/02 100/1/02 - 09/20/02 100/1/02 - 09/20/02 100/1/02 - 09/20/02 Enhanced SD.M.C. (Refrigues) D.M.Diper Units. (770) 102 - 06/3003 Enhanced SD.M.C. (Refrigues) Published Charges (770) 102 - 06/3003 Enhanced SD.M.C. (Refrigues) Published Charges (770) 102 - 06/3003 Enhanced SD.M.C. (Refrigues) Published Charges (770) 102 - 06/3003 07/01/02 - 09/30/02 10/01/02 - 06/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Legal Entity. Verdugo Mental Health Center Legal Entity Number: 00221 Mode: 15 - Outbellent (Program 1) Medicare/Medi-Cal Crossover Negotiated Rates 15 - Outpetient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Healthy Families Published Charges Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Healthy Families Negottated Rates Enhanced SD/MC (Children) Units SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County Code: 19 Healthy Families (SED) Units Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Med-Cal Units Cost per Unit Gross Cost Total Units

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968A (05/03)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Function Ĕ 10,155 40,680 41,067 8,641 34,613 ¥ 387,023 1,360,015 370,243 1,361,858 312,382 1,148,697 160,975 1,167,277 688,303 351,142 £ 2.28 2.30 1.94 27,641 10 9.05% 237,303 463,806 228 230 194 960,067 363,665 115,586 424,162 116,663 427,883 98,352 360,910 50,667 80,036 413,514 63,470 410,449 74,587 482,335 63,470 410,449 35,859 231,592 3,116,739 3,542,477 842,399 3,734,323 701,145 100.00% 1,299,856 5,122,97B Mode Total 10/01/02 - 06/00/02 10/01/02 - 06/00/03 10/01/02 - 06/00/03 10/01/02 - 06/00/03 10/01/02 - 06/00/03 07/01/02 - 06/00/03 10/01/02 - 06/00/03 07/01/02 - 04-30/03 10/01/02 - 04-30/03 07/01/02 - 04-30/03 10/01/02 - 04-30/03 10/01/02 - 04-30/03 10/01/02 - 04-30/03 10/01/02 - 04-30/03 97/01/02 - 08/30/02 10/01/02 - 08/30/02 07/01/02 - 08/30/02 10/01/02 - 08/30/02 07/01/02 - 08/30/02 1001/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/02 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 10/01/02 - 06/30/03 07/01/02 - 06/30/03 10/01/02 - 06/30/03 Enhanced SD/MC (Refugees) Costs 07/01/02 - 06/30/03 Enhanced SD/MC (Refugees) SMA Upper Limits 9/70/1/02 - 06/30/03 Enhanced SD/MC (Refugees) Published Charges 9/7/01/02 - 06/30/03 Enhanced SD/MC (Refugees) Published Charges 9/7/01/02 - 06/30/03 07/01/02 - 08/30/02 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Enthy. Vista On Mar Legal Enthy Number: 00196 Mode: 15 - Outpallert (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits 30A Healthy Families Published Charges 31A Healthy Families Published Charges 31A Lealthy Families Managisted Delays Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotlated Rates Enhanced SD/MC (Refugees) Costs Medicare/Medi-Cal Crossover Units Healthy Families SMA Upper Limits 10B Enhanced SD/MC (Refugees) Units Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Cost per Unit SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County Code: 19 Healthy Families (SED) Units 15A Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medical Negotiated Rates Enhanced SD/MC Costs 29 Healthy Families Costs Allocation Percentag 33 Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units

165,954

16,525

41,386

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1088A (05/03)

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH
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108 25 2 25 25 ¥ K 뚲 ¥ 1.78 4,583 £ 109.943 3,75 18,745 Function 꽃 38,783 1901,02 - 06/30/07 1001,02 - 06/30/07 1001,02 - 06/30/07 1001,02 - 06/30/07 1001,02 - 06/30/07 1001,02 - 06/30/07 1001,02 - 06/30/07 10/11/02 - 06/30/02 10/11/02 - 06/30/02 10/11/02 - 06/30/02 10/11/02 - 06/30/03 Enhanced SOMC (Refugees) Costs
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Enhanced SOMC (Refugees) Napolesised Rates 07/01/02 - 06/20/03 Legal Entity Murber: 00146 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medical Crossover Negottated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Gross Cost
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Published Charge per Unit
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Los Angeles County Department of Mental Health Incorrect Reduction Claim Handicapped and Disabled Students II Program Fiscal Years 2002-03 and 2003-04

Exhibit D-2
Los Angeles County Department of Mental Health
Reimbursement Claim for Fiscal Year 2003-04

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH

SB 90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II FY 2003-2004 ACTUAL COST CLAIM

Table of Attachments

Attachment 1	FAM-27 Claim Form
Attachment 2	HDS-1 Claim Summary
Attachment 3	HDS-2 Activity Cost Detail
Attachment 4	FY 2003-2004 Medication Monitoring Expenditures
Attachment 5	FY 2003-2004 Medication Monitoring Expenditures and Revenues Worksheet
Attachment 6	Number of Student Referrals Schedule
Attachment 7	FY 2003-2004 Indirect Cost Proposal (ICP) Rate Summary
Attachment 8	FY 2003-2004 Cost Report Actual Indirect Cost Rates
Attachment 9	MH 1966 Cost Report Forms

	CLAIM FOR PAYMENT		For State Controller Use of	nty Program
Purs	uant to Government Code Sec	tion 17561	(19) Program Number 00263	
HAN	DICAPPED AND DISABLED ST	UDENTS II	(20) Date Filed /	263
) E	(21) LRS Input	7 203
(01) Claimant Identification	on Number	7	Reimbursement	Claim Date
(02) Claimant Name	· · · · · · · · · · · · · · · · · · ·		(22) HDS -1, (04)(A)(1)(f)	
Department of Men	ntal Health			
County of Los Ang	eles		(23) HDS -1, (04)(B)(1)(f)	and the same
Street Address or P.O. B 550 South Vermon	57	Suite	(24) HDS -1, (04)(C)(1)(f)	
City		State Zip Code	(25) HDS -1, (04)(D)(1)(f)	2
Los Angele Type of Claim	Estimated Claim	CA 90020 Reimbursement Claim	(26) HDS -1, (04)(E)(1)(f)	
	(03) Estimated	(09) Reimbursement X		
	(04) Combined	(10) Combined		
	(05) Amended	(11) Amended	(28) HDS -1, (04)(G)(1)(f)	2,839,46
		7/1 70	(29) HDS -1, (06)	
Fiscal Year of Cost	(06)	(12) 2003/2004	(30) HDS -1, (07)	235,41
Total Claimed Amount	(07)	(13) 1,572,427	(31) HDS -1, (09)	
Less: 10% Late Penalty		(14) 0	(32) HDS -1, (10)	1,502,4
Less: Prior Claim Payment	t Received	(15) 0	(33)	N
Net Claimed Amount		(16) 1,572,427	(34)	1.1
Due from State	(08)	(17) 1,572,427	(35)	/4
Due to State		(18)	(36)	12
cost claims with the State Government Code Section I further certify that there herein, and such costs are	e of California for this program, and the state of California for the state of the	nd certify under penalty of per om the claimant, nor any grant d level of services of an existi	n the officer authorized by the local jury that I have not violated any of the or payment received, for reimbursing program. All offsetting savings and by source documentation current	he provisions of ement of costs claimed and reimbursements se
set forth on the attached	statements. I certify under pena	nent Claim are hereby claimed lty of perjury under the laws of	I from the State for payment of esti I the State of California that the fore	mated and/or actual cos egoing is true and correc
Signature of Authorized C	Officer		Date	
	Juny aly		515.06	
Jer	emy D. Oortez		Director of F	Inance
Type or Print Name			Title	·/
(38) Name of Cont	tact Person for Claim			
м	lichael Boyle	Telephone Number	(213) 738-4665	Ex <u>t.</u>
		E-mail Address	mboyle@lacdmh.org	

Form FAM-27 (New 02/06)

Mandated Cost Manual State Controller's Office MANDATED COSTS Program FORM HANDICAPPED AND DISABLED STUDENTS II HDS-1 **CLAIM SUMMARY** Type of Fiscal (01) Claimant: Х Claim Year Reimbursement **COUNTY OF LOS ANGELES /** 2003/2004 Estimated DEPARTMENT OF MENTAL HEALTH Claim Statistics (Please see Attachment 6). (03) Number of student referrals during the fiscal year of claim. 2,279 **Object Accounts Direct Coats** (f) (d) (e) (04) Reimbursable Activities (a) (b) (c) Materials and Contracted Fixed Total Salaries **Benefits** Services **Assets** Supplies A. Interagency Agreements B. Referral and Mental Health Assessments C. Transfers and Interim Placements D. Membership Participation of Expanded IEP Team Case Management Duties for Pupils Payment Authorization to Care Providers G. Psychotherapy or Other Treatment Services 2,839,465 2,839,465 (05) Total Direct Costs 2,839,465 2,839,465 Indirect Costs [10% or ICRP from 2 CFR, Chapter II, formerly OMB A-87] (06) Indirect Cost Rate 8.2909% [Line (06) x line (05)(a)] or [Line (06) x (line (05)(a) + line (05)(b))] (07) Total Indirect Costs 235,416 (08) Total Direct and Indirect Costs [Line (05)(f) + line (07)] 3,074,881 Cost Reduction (09) Less: Offsetting Savings 0 (10) Less: Other Reimbursements (Please see Attachment 5). 1,502,454 [Line (08) - {line (09) + line (10)}] (11) Total Claimed Amount 1,572,427

New 02/06

State Controller's Of	ffice						Mandated C	ost Man	
Program	MAN	DATED CO	STS						
263	HANDICAPPED AND DISABLED STUDENTS				TUDENTS II FORM HDS-2				
	ACTIVI	TY COST	DETAIL						
D1) Claimant:	COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALT	Ή		(02) Fis	cal Year	200	3/2004		
03) Reimbureable	Activities: Check only one box per fo	orm to ident	ify the ac	tivity bein	a claimed	1			
-		Jim to ident	iny the do						
Intera	gency Agreements			Case Ma	anageme	nt Duties f	or Pupils		
Refer	ral and Mental Health Assessments			Paymen	t Authoriz	ation to C	are Providers	3	
Trans	fers and Interim Placements		X	Psychot	nerapy or	Other Tre	eatment Serv	ices	
Meml Meml	per Participation of Extended IEP Tear	n						E.	
04) Description of Ex	kpenses				Object Ac	counts		-2 days	
	(a)	(b)	(c) Hours	(d)	(e)	(f) Materials	(9)	(h)	
Classifi	Employee Names, Job ications, Functions Performed, d Description of Expenses	Hourly Rate or Unit Cost	Worked or Quantity	Salaries	Benefits	and Supplies	Contracted Services	Fixed Asset	
Medication Mo LACDMH directly agencies. The the AB 3632/S data collection service based	tachment 4 for FY 2003-2004 conitoring Services Expenditures for city operated and non-governmental claimed units of service are based on EP Plan identified in the LACDMH is system. The cost report is a unit of i process that determines the unit cost not reflect Salarles and Employee nician level.						2,839,465		
		V:							
*1									
					í í				
		t .							
05) Total X	Subtotal Page: 1 of 1						2,839,465	-	

New 02/06

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES FISCAL YEAR 2003-2004

	2	3	4	5	6	7	8
							- 0
Contract		Entity					Gros
Турө	Entity Name	Number	Mode	SFC	AB 3632 UNITS	Applicable Rate	AB 36
					070	1/8/6	Cos
CR CR	LACDMH	00019	15	61	34,224	\$ 3.97	¢ 40F
	LACDMH	00019	15	62	7,588	3.97	\$ 135
	Aspen Health Services	00519	15	61	1,823	3.32	30
NR	Associated League of Mexican-America	00173	15	61	774	3.56	6
NR	Cedars-Sinal Medical Center	00178	15	61	2,722	4.07	2
	Child & Family Center	00210	15	61	30,786	3.60	11
NR	Child & Family Guidance Center	00207	15	61	173,168	3.92	110
	ChildNet Youth & Family Services	00783	15	61	907	3.89	678
	Childrens Hospital of Los Angeles	00179	15	61	7,181	4.23	3
	Childrens Hospital of Los Angeles	00179	15	62	1,564	4.23	30
	Children's Institute International	00591	15	61	1,750		6
	Community Counseling Service	00180	15	61	2,950	4.17	7
NR I	Community Family Guidance Center	00181	15	61	11,710	2.21	6.
	Devereux Foundation	00472	15	61	69	1.87	21.
	Didi Hirsch Psychiatric Service	00183	15	61	10,568	3.54	
	Didl Hirsch Psychiatric Service	00183	15	62	22,607	3.60	38,
	Dubnoff Center	00184	15	61	12,055	3.60	81,
	I Centro De Amistad, Inc.	00185	15	61	435	4.23	50,
	Enki Health & Research	00188	15	61	26,144	4.37	1,
	Enki Health & Research	00188	15	62	19,851	3.09	80,
100	Five Acres Boys' & Girls' Aid Society of	00647	15	61	2,238	3.09	61,
17.0	oothill Family Service	00724	15	61	9,313	2.76	6,
-	Sateways Hospital	00190	15	61	1,308	4.17	38.
	lamburger Home, Inc.	00174	15	61	724	3.00	3,
NR H	lathaway Children & Family Services	00192	15	61	21,266	3.45	2,
NR H	lelp Group Child & Family Center	00198	15	61	50,924	3.40	72,
	lillsides	00321	15	61	9,120	4.22	214,
NR In	stitute For Redesign of Learning (The	00171	15	61	8,115	3.17	28,9
NR In	ntercommunity Child Guidance Center	00195	15	61	6,341	3.52	28,5
NR L	AUSD 97th St. Mental Health	00315	15	61	1,290	3.38	21,4
NR L	os Angeles Child Guidance Clinic	00199	15	61		4.09	5,2
CR P	acific Clinics	00203	15	61	37,372 72,898	3.63	135,6
VR P	asadena Childrens Training	00204	15	61		2.92	213,0
VR P	enny Lane Centers	00201	15	61	47,046	3.79	178,3
CR S	aint Johns Health center	00217	15	61	3,906	4.05	15,8
CR S	an Fernando Valley CMHC Inc.	00208	15	61	8,513	4.37	37,2
CR Sa	an Gabriel Children's Center	00320	15	61	1,570 5,250	3.63	5,6
NR Sc	outh Bay Children's Health Center	00213	15	61	•	4.18	21.9
VK Sp	pecial Service Fro Groups	00214	15	61	10,252	3.88	39,7
IR St.	Francis Medical Center	00784	15	61	1,886	3.33	6,2
IR St	arview Adolescent Center	00543	15	61	185	4.16	7
IR St	irling Academy, Inc.	00216	15	61	421	3.48	1,40
R Th	e Guidance Center	00191	15	61	1,635	3.56	5,8
R Ve	erdugo Mental Health Center	00221	15	61	23,905	3.01	71,91
IR Vis	sta Del Mar Child and Family Services	00196	15	61	21,270 62,741	3.90 3.72	82,96
		The state of the s		V I	130 141		233,39

To HDS-2, Line (04), Column (g).

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH	AB3632 - MEDICATION MONITORING COST SUMMARY	EV 2003 2004

COST ELEMENTS IDENTIFIED BY GROSS PROGRAM COSTS, OFFSETTING REIMBURSEMENTS/REVENUES, AND NET SB90 REIMBURSABLE COSTS

The following procedure has been followed to assure all appropriate reimbursement/revenue offsets have been applied. Total eligible cost was identified (Line 3) and all applicable reimbursements have been offset to identify the remaining balance as the eligible SB 90 Chapter 1128/94 reimbursement.

From Attachment 5, Column (8); To HDS-2, Line (04), column From Attachment 5, Column (8); To HDS-1, Line (07) From Attachment 5, Column (8); To HDS-1, Line (08)	From Attachment 5, Column (9) From Attachment 5, Column (9) From Attachment 5, Column (10) From Attachment 5, Column (10) From Attachment 5, sum of Columns (11) through (14) From Attachment 5, sum of Columns (15) and (16) From Attachment 5, sum of Columns (15) and (16) From Attachment 5, Column (17): To HDS-1. Line (10)	From Attachment 5, Column (18); To HDS-1, Line (11)
\$ 2,839,465 235,416 \$ 3,074,881	\$ (590.215) (48.016) (790.381) (64.611) (7.065) (2.166) \$ (1.502.454)	\$ 1,572,427
Cost	nd Treatment State General Fund (EPSDT-SGF.) Costs Costs	
AB3632 Program - Medication Monitoring Gross Cost Administration Cost Gross AB 3632 Cost	Cost Reduction - Other Reimbursements Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF) EPSDT-SGF share of Administration Costs Final Federal Financial Participation (FFP) FTP share of Administration Costs Third Party Revenues, & share of Administration Costs Other State and Local Funds and share of Admin Costs Total Cost Reduction - Other Reimbursements	SB 90 Claimed Amount
Line 1 Line 2 Line 3	Line 5 Line 5 Line 7 Line 8 Line 9 Line 9	Line 11

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB80 - CHAPTER 112894 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET FISCAL YEAR 2003-2004

m:KSencianaMSB90xFY2004thdstl FY04 claim

To HDS.

5,230 3,349 13,805 26,488 84,42,48 84,732 198 15,997 106,103 122,100 16,978 76 653 35 258 1,899 25,413 148,902 1,463 12,647 14,879 19,064 19,064 50,001 50,001 50,001 5,506 5, 10,971 73,603 324,174 781 12,311 1,572,427 SB 90 Claimed Amount (8 - 17) 16,150 5,013 1,773 6,548 106,768 113,316 1,502,454 54,319 38,872 3,828 10,583 3,033 15,918 6,554 4,299 116,596 128,655 128,303 8,975 46,891 Total Offsets Local Fund CalWORKs 88 120 16 50 88 22 1,046 State 3rd Party/ Other 3,706 4,193 165 388 TS. (OTHE 252 233 0 0 Medicare 1,992 147 Insurance Patient 628 , 유송 582 Patient Fees 1654 992 \$ 21,290 8,580 2,464 1,469 108,312 1,463 1,96,312 1,435 365 80 15,565 16,388 80,557 84,657 12,579 2,559 12,680 30,493 20,563 1,991 1,580 1,323 22,863 42,400 14,344 14,344 18,344 18,554 1,554 1,095 72,031 5,156 Final \$3,074,881 | \$ 638,231 Final EPSDT-SGF 4,496 7,756 2,049 52,398 55,319 56,272 3,819 1,942 2.469 45,547 48,016 23,579 1,837 4,607 1,453 1,175 22,028 23,597 13,083 7,066 8,515 2,230 888 37,202 5,694 21,968 39,778 6,280 770 1,465 5,821 77.915 82,965 22,545 212,871 235,416 135,849 30,120 2,7552 2,7552 111,079 110,830 6,518 30,376 6,520 6,520 6,520 6,520 81,442 38,072 1,898 2,444 38,072 1,898 1,442 1,898 1,442 1,898 1,442 1,898 1,998 28,910 28,565 21,433 5,276 178,304 15,819 6,177 38,835 3,924 2,498 72,304 214,889 135,660 465 Gross AB 3632 Cost Applicable Rate 7,181 1,564 1,750 2,950 11,710 69 10,568 22,607 12,055 12, 1,308 724 21,265 50,924 9,120 8,115 6,341 1,290 37,372 72,888 47,046 3,906 1,570 1,570 10,252 1,886 1,886 1,886 1,635 AB 3632 UNITS 13.5837% 7.9623% SFC Mode Entity Number 002210 00207 00173 00173 00181 00181 00181 00182 00183 00182 00183 00174 00174 00174 00177 00208 LACDMH Stirling Academy, Inc.
The Guidance Center
Verdugo Mental Health Cen
Vista Del Mar Child end Fan Community Counseling Sen Community Family Guidano Enki Health & Research Five Acres Boys' & Girls' Aix institute For Redesign of Le intercommunity Child Guida LAUSD 97th St. Mental Hea Associated League of Mexic Cedars-Sinai Medical Cente Child & Farnity Guidance Ce ChildNet Youth & Family Se Childrens Hospital of Los Ar Childrens Hospital of Los Ar Children's Institute Internation Didi Hirsch Psychiatric Serv Hathaway Children & Family os Angeles Child Guidance Pasadena Childrens Trainin San Gabriel Children's Cent South Bay Children's Health Didi Hirsch Psychiatric Serv Help Group Child & Family San Fernando Valley CMHC Special Service Fro Groups Starview Adolescent Center Francis Medical Center Centro De Amistad, Inc. Saint Johns Health center Enki Health & Research Foothill Family Service Aspen Health Services Hamburger Home, Inc. Child & Family Center Devereux Foundation Penny Lane Centers Sateways Hospital **Dubnoff Center** Entity acific Clinics dministration Costs Contract

5/3/2006 9:45 AM

Genciana Macalalad

.om: Michael Boyle

Sent: Thursday, May 11, 2006 12:31 PM

To: Paul McIver

Cc: Leonard Kaye; Robert Wu; Genciana Macalalad; Hasmik Yaghobyan

Subject: RE: AB3632

Thanks Paul. That should do it.

Leonard, let us know if you need anything further. Thanks.

From: Paul McIver

Sent: Thursday, May 11, 2006 12:25 PM

To: Michael Boyle Subject: AB3632

The number of unique clients referred to DMH in FY2002-2003 was 2,461. The number of unique clients referred in FY 2003-2004 was 2,279

These were "new clients" referred during those years. We served many more kids during those years that were referred and assessed in previous years, but continued to receive mental health service from us. I hope this is what you are looking for. Thanks







COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 603 LOS ANGELES. CALIFORNIA 90012-2766 PHONE: (213) 974-8321 FAX: (213) 617-8108

October 9, 2003

TO:

Gurubunda Singh Khalsa

Department of Mental Health

FROM:

John Naimo, Chief

Accounting Division

SUBJECT:

Fiscal Year 2003-2004 Indirect Cost Proposal

As requested, we reviewed Mental Health's Fiscal Year 2003-2004 Indirect Cost Proposal (ICP) submitted September 5, 2003. Based on our review, the rates shown in your workpapers are approved.

If you have any questions, please contact Rick Vandenberg at (213) 893-0972.

JN:RV dmhicp04

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH INDIRECT COST RATE PROPOSAL - PLAN YEAR 2003-2004 BASED ON FY 2001-2002 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

(1)

(2)

See Worksheet 4 for Indirect/Direct Cost details	2000	learth Coursted Pr	morams.	Life Support / Specialized S		Shelter	
	Indirect	Pirectly Operated Pi Direct	Total	Indirect	Direct	Total	
SALARIES AND EMPLOYEE BENEFITS							
CAP	Likekon ULAS	11 100 (45)				4 000	
XECUTIVE OFFICE	301,286	SALID SALE	301,286	4,089		4,089	
SENERAL ADMINISTRATION OPERATIONS	5,413,479		5,413,479	ASSESS COMPA	1011-0250-0-0-2	13,724	
ISCAL SERVICES	1,276,178		1,276,178	13,724		and the second second	
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,637,278		3,637,278	6,758	31 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6,758 9,189	
ONTRACTS ADMINISTRATION				9,189		55,338	
MANAGEMENT INFORMATION SYSTEMS	475,890		475,890	55,338	· · · · · · · · · · · · · · · · · · ·	55,536	
MH DIRECTLY OPERATED MH PROGRAMS GENERAL		125,678,392	125,678,392				
OMH DIRECTLY OPERATED MH. PROG-SPECIAL	OF STREET	12,860,757	12,880,757		, since the site of the site o		
IFE SUPPORT/SUPPLEMENTARY RATES							
OHS	(0.5 m) (0.5 m) •	•	0.63650000031001			nolalis veid	
PUBLIC GUARDIAN					. 		
ARVOFFICE OF MANAGED CARE		•					
EEE FOR SERVICE							
STATE HOSPITAL	•					ATTICLE OF THE PARTY OF THE PAR	
INALLOWED COST		Kellin Kaline					
CONTRACT PROVIDERS		Mary Cart			•		
SUB-TOTAL S&EB	11,104,111	138,539,149	149,643,260	69,098		89,098	
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS			2,025,140	27,466		27,486	
CAP	2,025,140	ene i zataten	67,007	909		909	
EXECUTIVE OFFICE	67,007		9,835,605				
GENERAL ADMINISTRATION OPERATIONS	9,835,605		127,625	1,180		1,180	
ISCAL SERVICES	127,625		1,007,348	5,952	57-17-91 TV-81-8	5,952	
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	1,007,348	1 1 2 1 3 1 3 1 4 X	1,007,010	725		725	
CONTRACTS ADMINISTRATION			2,154,611	250,546	21.70	250,546	
MANAGEMENT INFORMATION SYSTEMS	2,154,611	25,401,287	25,401,287	0.50,000,000,000			
OMH DIRECTLY OPERATED MILPROGRAMS-GENERAL	Name of the second	11,964,420	11,964,420				
OMH DIRECTLY OPERATED MH. PROG-SPECIAL		11,000,420	110000000000000000000000000000000000000		2,387,439	2,387,439	
IFE SUPPORT/SUPPLEMENTARY RATES		GREET SHARE)	1-11-8/01-79		ATT TO THE STATE OF		
OHS		A STATE OF THE STA		110101110	4 (30.00		
PUBLIC GUARDIAN			WILL TO STATE				
TARVOFFICE OF MANAGED CARE							
EE FOR SERVICE					1		
STATE HOSPITAL			-1		(C)+* (*) (*) * (*)		
JNALLOWED COST		**************************************					
CONTRACT PROVIDERS	2,223,192		2,223,192	33,278		33,27	
CARRY FORWARD - CCAP - WORKSHEET 3-A	4,134,236		4,134,236	420,871		420,87	
CARRY FORWARD - DMH - WORKSHEET 3-8	4,104,200	The second second	THE RESERVE THE PERSON NAMED IN COLUMN 2 IS NOT THE OWNER.				
And the state of t	21 574 765	37.365.706	58,940,471	740,946	2,387,439	3,128,38	
SUB-TOTAL SS & OTHERS	21,574,765	37,365,706	58,940,471	740,946	2,387,439	3,128,38	
SUB-TOTAL SS & OTHERS	21,574,765	37,365,706					
SUB-TOTAL SS & OTHERS OTAL EXPENDITURES	21,574,765	37,365,706	2,025,140	27,486		27,48	
SUB-TOTAL SS & OTHERS OTAL EXPENDITURES CAP	2,025,140 368,294	37,365,706	2,025,140 388,294			27,48	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP EXECUTIVE OFFICE	2,025,140		2,025,140 388,294 15,249,085	27,486 4,999		27,48 4,99	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SECOLAL SERVICES	2,025,140 368,294		2,025,140 368,294 15,249,085 1,403,803	27,486 4,999 -		27,48 4,99 14,90	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES ICAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SECOLI SERVICES	2,025,140 368,294 16,249,085		2,025,140 388,294 15,249,085	27,486 4,999 - 14,904 12,710		27,48 4,99 14,90 12,71	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES RENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	2,025,140 368,294 16,249,085 1,403,803		2,025,140 368,294 15,249,085 1,403,803	27,486 4,999 14,904 12,710 9,914		27,48 4,99 14,90 12,71 9,91	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS ISSCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION	2,025,140 368,294 16,249,085 1,403,803		2,025,140 368,294 15,249,085 1,403,803	27,486 4,999 - 14,904 12,710		27,48 4,99 14,90 12,71 9,91	
SUB-TOTAL SS & OTHERS COTAL EXPENDITURES CCAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS ISCAL SERVICES AENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION ANAGEMENT INFORMATION SYSTEMS	2,025,140 358,294 15,249,085 1,403,803 4,644,626		2,025,140 388,294 15,249,085 1,403,803 4,644,626	27,486 4,999 14,904 12,710 9,914		27,48 4,99 14,90 12,71 9,91	
SUB-TOTAL SS & OTHERS COTAL EXPENDITURES CCAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS FISCAL SERVICES AENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION ANANGEMENT INFORMATION SYSTEMS MAN DIRECTLY OPERATED MH PROGRAMS-GENERAL	2,025,140 358,294 15,249,085 1,403,803 4,644,626		2,025,140 388,294 15,249,085 1,403,803 4,644,626 2,630,501	27,486 4,999 14,904 12,710 9,914		27,48 4,99 14,90 12,71 9,91 305,88	
SUB-TOTAL SS & OTHERS COTAL EXPENDITURES CCAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS ISCAL SERVICES AENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION ANAGEMENT INFORMATION SYSTEMS MIN DIRECTLY OPERATED MIN PROGRAMS-GENERAL MIN DIRECTLY OPERATED MIN PROGSPECIAL	2,025,140 358,294 15,249,085 1,403,803 4,644,626	151,079,676	2,025,140 388,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678	27,486 4,999 14,904 12,710 9,914 305,884		27,48 4,99 14,90 12,71 9,91 305,88	
SUB-TOTAL SS & OTHERS COTAL EXPENDITURES COPY EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION ANAGEMENT INFORMATION SYSTEMS OMH DIRECTLY OPERATED MH PROGRAMS-GENERAL OMH DIRECTLY OPERATED MH PROG-SPECIAL HEE SUPPORT/SUPPLEMENTARY RATES	2,025,140 358,294 15,249,085 1,403,803 4,644,626	151,079,676	2,025,140 388,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914		27,48 4,99 14,90 12,71 9,91 305,86	
SUB-TOTAL SS & OTHERS COTAL EXPENDITURES CCAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS ISCAL SERVICES AENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION ANANGEMENT INFORMATION SYSTEMS MICHORITAGE MICHO	2,025,140 358,294 15,249,085 1,403,803 4,644,626	151,079,676	2,025,140 388,294 15,249,085 1,403,803 4,644,628 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884		27,48 4,99 14,90 12,71 9,91 305,86	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES TOTAL EXPENDITURES TOTAL EXPENDITURES TOTAL STATE OF THE STATE O	2,025,140 358,294 15,249,085 1,403,803 4,644,626	151,079,676	2,025,140 368,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884	2,387,438	27,48 4,99 14,90 12,71 9,91 305,86	
SUB-TOTAL SS & OTHERS OTAL EXPENDITURES CAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES SENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MICH DIRECTLY OPERATED MH PROGRAMS-GENERAL MMH DIRECTLY OPERATED MH. PROG-SPECIAL SIFE SUPPORT/SUPPLEMENTARY RATES HIS UBLIC GUARDIAN ARVOFFICE OF MANAGED CARE	2,025,140 358,294 15,249,085 1,403,803 4,644,626	151,079,676	2,025,140 388,294 15,249,085 1,403,803 4,644,628 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884	2.387,438	27,48 4,99 14,90 12,71 9,91 305,88	
SUB-TOTAL SS & OTHERS OTAL EXPENDITURES CAP EXECUTIVE OFFICE SECRETAL ADMINISTRATION OPERATIONS SISCAL SERVICES SENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT SYSTEMS MINISTRATION MANAGEMENT SYSTEMS MINISTRATION OPERATED MINISTRATION MINISTRATION OPERATED MINISTRATION MINISTRATION OPERATED MINISTRATION MINISTRATION OPERATED MINISTRATION OPERATED MINISTRATION OPERATED MINISTRATION OPERATED MINISTRATION OPERATIONS MINISTRATION OPERATIONS MINISTRATION OPERATIONS MINISTRATION OPERATIONS MINISTRATION OPERATIONS MINISTRATION OPERATIONS MINISTRATION OPERATIONS MINISTRATION OPERATIONS MANAGEMENT OPERATIONS MANAGEMENT OPERATIONS MINISTRATION OPERATIONS MANAGEMENT OPERATIONS MANAGEMENT OPERATIONS MINISTRATION OPERATIONS MANAGEMENT OPERATIONS MANAGEMENT OPERATIONS MANAGEMENT OPERATIONS MANAGEMENT OPERATIONS MINISTRATION OPERATIONS MANAGEMENT	2,025,140 368,294 16,249,085 1,403,803 4,644,626 2,630,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,628 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884	2,387,438	27,48 4,99 14,90 12,71 9,91 305,86	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES COPY EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MINISTRAT	2,025,140 368,294 16,249,085 1,403,803 4,644,626 2,830,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884	2.387,438	27,48 4,99 14,90 12,71 9,91 305,86	
SUB-TOTAL SS & OTHERS COTAL EXPENDITURES COTAL EXPENDITURES COTAL EXPENDITURES COTAL EXPENDITURES COTAL EXPENDITURES COTAL EXPENDITURES COTAL EXPENDITURES COTAL EXPENDITURES COTAL EXPENDITURES COTAL HEALTH BUREAU ADMINISTRATION/PROGRAM COTTRACTS ADMINISTRATION COTAL EXPENDITURE COTAL HEALTH BUREAU ADMINISTRATION/PROGRAM COTAL EXPENDITURE COTAL HEALTH BUREAU ADMINISTRATION/PROGRAM COTAL EXPENDITURE COTAL HEALTH BUREAU ADMINISTRATION/PROGRAM COTAL EXPENDITURE COTAL HEALTH BUREAU ADMINISTRATION/PROGRAM COTAL EXPENDITURE COTAL EXPENDITURES CO	2,025,140 358,294 15,249,085 1,403,803 4,644,626 2,830,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884	2.387,438	27,48 4,99 14,90 12,71 9,91 305,88 2,387,43	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES COAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS OMH DIRECTLY OPERATED MH. PROGRAMS-GENERAL OMH DIRECTLY OPERATED MH. PROGS-PECIAL IFE SUPPORT/SUPPLEMENTARY RATES PUBLIC GUARDIAN TARYOFFICE OF MANAGED CARE TEE FOR SERVICE STATE HOSPITAL INDIRECT PROVIDERS	2,025,140 358,294 15,249,085 1,403,803 4,644,626 2,830,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884	2.387,438	27,48 4,99 14,90 12,71 9,91 305,88 2,387,43	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP SCAP SECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT PROGRAMS-GENERAL MINISTRATION MANAGEMENT SYSTEMS MINISTRATION MANAGEMENT SYSTEMS MINISTRATION MANAGEMENT SYSTEMS MANAGEMENT SYSTEM	2,025,140 368,294 16,249,085 1,403,803 4,844,626 2,830,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,628 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884 33,278 420,871	2,387,438	27,48 4,99 14,90 12,71 305,88 2,367,43	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMAS-GENERAL MINISTRATION MANAGEMENT SYSTEM MANAGEME	2,025,140 368,294 16,249,085 1,403,803 4,844,626 2,830,501	151,079,678 24,825,177	2,025,140 368,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884	2.387,438	27,48 4,99 14,90 12,71 305,88 2,367,43	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP SCAP SECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT PROGRAMS-GENERAL MINISTRATION MANAGEMENT SYSTEMS MINISTRATION MANAGEMENT SYSTEMS MINISTRATION MANAGEMENT SYSTEMS MANAGEMENT SYSTEM	2,025,140 368,294 16,249,085 1,403,803 4,844,626 2,630,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,628 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884 33,278 420,871	2,387,438	27,48 4,99 14,90 12,71 305,88 2,367,43	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMAS-GENERAL MINISTRATION MANAGEMENT SYSTEM MANAGEME	2,025,140 368,294 16,249,085 1,403,803 4,844,626 2,630,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,626 2,630,501 151,079,678 24,825,177 2,223,192 4,134,236 206,583,731	27,486 4,999 14,904 12,710 9,914 305,884 33,278 420,871	2,387,438	27,48 4,99 14,90 12,71 9,81 305,88 2,367,43 33,21 420,61 3,217,46	
SUB-TOTAL SS & OTHERS TOTAL EXPENDITURES CAP EXECUTIVE OFFICE SENERAL ADMINISTRATION OPERATIONS SISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS MINISTRATION MANAGEMENT INFORMAS-GENERAL MINISTRATION MANAGEMENT SYSTEM MANAGEME	2,025,140 368,294 16,249,085 1,403,803 4,844,626 2,630,501	151,079,678 24,825,177	2,025,140 388,294 15,249,085 1,403,803 4,644,628 2,630,501 151,079,678 24,825,177	27,486 4,999 14,904 12,710 9,914 305,884 33,278 420,871	2,387,439	3,128,38 27,48 4,99 14,90 12,71 9,91 305,88 2,387,43 33,27 420,87 3,217,46	

INDIRECT COST RATE BY PROGRAM
See Worksheet 4 for Indirect/Direct Cost details

(2A) *

(3)

		Supplemental Re	ites		Private Contract i	Providera
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS						
CCAP	4.					
EXECUTIVE OFFICE	7,434		7,434	812,24	2	- 812,24
GENERAL ADMINISTRATION OPERATIONS		100			for the pass was a supplemental to the	
FISCAL SERVICES	24,951		24,951	3,514,95	1	- 3,514,95
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM CONTRACTS ADMINISTRATION	12,287		12,287	9,805,79	PERSONAL PROPERTY AND ADDRESS.	9,805,79
MANAGEMENT INFORMATION SYSTEMS	16,706	The state of the s	16,708	3,399,01	The state of the s	- 3,399,01
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	165,918		165,918	1,636,323		1,636,32
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	Charlienes Can			974 (16) 12(95) 1891 G		
LIFE SUPPORT/SUPPLEMENTARY RATES			•			
DHS					·1 - // - - - - - - - - -	SAME PARKET
PUBLIC GUARDIAN		Alt and the second		The state of the s		
TAR/OFFICE OF MANAGED CARE						
FEE FOR SERVICE						
STATE HOSPITAL			en emmendare Au			
UNALLOWED COST						
CONTRACT PROVIDERS						
SUB-TOTAL S&EB	227,298		227,298	19,168,327	SNOVENE / II M. SNO SNOVENE / II M. SNO	10 466 33
		8 19 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		10,100,021		19,166,32
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSET:						
CCAP	49,971		49,971	5,459,603		F 460 en
EXECUTIVE OFFICE	1,653		1,653	160,646		5,459,60
GENERAL ADMINISTRATION OPERATIONS	A SELECTIFICATION OF			N VACE OF REAL PROPERTY.		180,64
FISCAL SERVICES	2,145		2,145	344,684		
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,821	MA CYCLESC!	10,821	2,715,725		2,715,72
CONTRACTS ADMINISTRATION	1,318	and kucienini∈s	1,318	202,755		202,75
MANAGEMENT INFORMATION SYSTEMS	751,200		751,200	7,408,518		7,408,518
OMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL						
OMH DIRECTLY OPERATED MH. PROG-SPECIAL						
IFE SUPPORT/SUPPLEMENTARY RATES		4,340,549	4,340,549			
OHS .			elistetsis a			
PUBLIC GUARDIAN						
AR/OFFICE OF MANAGED CARE				real Section 1		
EE FOR SERVICE		17 619 9			EAR CHIE	
TATE HOSPITAL				LUSIA O		
NALLOWED COST			William Committee	N. 78 Majeliel		S. Suspr. Mills
ONTRACT PROVIDERS					474,224,462	474,224,462
ARRY FORWARD - CCAP - WORKSHEET 3-A	60,601		60,501	5,392,570		5,392,570
ARRY FORWARD - DMH - WORKSHEET 3-B	765,176		765,176	4,718,518		4,718,518
SUB-TOTAL SS & OTHERS	1,642,787	4,340,549	5,983,335	26,423,220	474,224,462	500,647,681
		1023222120				Popular in Toxal
OTAL EXPENDITURES						
CAP RECUTIVE OFFICE	49,971		49,971	5,459,603		5,459,603
ENERAL ADMINISTRATION OPERATIONS	9,088		9,088	992,888		992,888
SCAL SERVICES	44.004					
ENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	27,096	L BUREINE WA	27,096	3,859,842		3,859,842
ONTRACTS ADMINISTRATION	23,108		23,108	12,521,515		12,521,515
NAGEMENT INFORMATION SYSTEMS	18,024		18,024	3,601,769		3,601,769
H DIRECTLY OPERATED MH. PROGRAMS-GENERAL	917,118		917,118	9,044,841	1000	9,044,841
IH DIRECTLY OPERATED MH. PROG-SPECIAL		- 8 1- 10 S			ate seems	
E SUPPORT/SUPPLEMENTARY RATES		4 340 540	4 740 740		SL 1 25 (*)	Programme Service
S		4,340,549	4,340,549			
BLIC GUARDIAN			No. of the last			77.72
VOFFICE OF MANAGED CARE	7 77 - 1 - 1 - 1					
FOR SERVICE		···-				CYRLL TO HA
ATE HOSPITAL					·)	
ALLOWED COST	30 T 10 T 10	TW IS II	7.01.FV			
NTRACT PROVIDERS	. J. 1	The state of		***************************************	3.3	
RRY FORWARD - CCAP - WORKSHEET 3-A	60,501	The Littleway	60.001		474,224,462	474,224,462
RRY FORWARD - DMH - WORKSHEET 3-B	765,176	1 2 12	60,501	5,392,570	1,378- 1	5,392,570
OTAL EXPENDITURES	1,870,083	4 340 540	765,176	4,718,518	474.000	4,718,518
	The state of the s	4,340,549	6,210,632	45,591,546	474,224,462	519,816,008
	*Percentage is not				Will Publicate	
The Table 1	Supplemental Rates	program in 2003-	04.		DMH OH	7.3255%
Light and the state of the stat	LUBAS, 1675 LAST	4.5- 1000	Salati	2737.0	CCAP	2.2884%
IINISTRATION OVERHEAD RATE						

INDIRECT COST RATE BY PROGRAM

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See Worksheel 4 for Indirect/Direct Cost details	forished 4 for Indirect/Direct Cost details				Public Guerdian				
	Indirect	DHS Direct	Total	Indirect	Direct	Total			
SALARINS AND EMPLOYEE RENEFITS	HIGHER	7							
CCAP						****			
EXECUTIVE OFFICE	37,957		37,957	14,646		14,648			
GENERAL ADMINISTRATION OPERATIONS				232,885		49,188			
FISCAL SERVICES	184,258		164,256	49,158		298,883			
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	378,520		376,520	298,683		280,003			
CONTRACTS ADMINISTRATION	38,327		38,327	7,043		7,043			
MANAGEMENT INFORMATION SYSTEMS	62,622		62,622	7,045					
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL									
DMH DIRECTLY OPERATED MH. PROG-SPECIAL					2.4				
LIFE SUPPORT/SUPPLEMENTARY RATES		10,070	10,070						
DHS		10,010			5,159,350	5,159,350			
PUBLIC GUARDIAN						24			
TAR/OFFICE OF MANAGED CARE									
FEE FOR SERVICE			•						
STATE HOSPITAL UNALLOWED COST				•	•				
CONTRACT PROVIDERS			•						
SUB-TOTAL SAEB	679,682	10,070	689,752	600,392	5,159.350	5,759,742			
SERVICES & SUPPLIES / OTHER CHARGES/FIXED ASSETS	255,130		256,130	98,446	ntata o managan 🐔	28,446			
CCAP	200,130 8,442		8,442	3,257		3,257			
EXECUTIVE OFFICE	0,442			423,086	•	423,086			
GENERAL ADMINISTRATION OPERATIONS	16,117		16,117	4,226		4,226			
FISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	124,434		124,434	26,495		28,498			
CONTRACTS ADMINISTRATION	1,032		1,032	•		-/*/			
MANAGEMENT INFORMATION SYSTEMS	263,623		283,523	31,689	•	31,889			
OMH DIRECTLY OPERATED MH PROGRAMS-GENERAL			•			•			
OMH DIRECTLY OPERATED MH. PROG-SPECIAL	1	· ·							
IPE SUPPORT/SUPPLEMENTARY RATES									
OHS		88,633,061	88,633,051						
PUBLIC GUARDIAN		-			3,391,749	3,391,749			
TARIOFFICE OF MANAGED CARE		•							
FEE FOR SERVICE		-							
STATE HOSPITAL									
INALLOWED COST	<u>-</u>								
CONTRACT PROVIDERS			306,199	113,038	10.75	113,038			
CAPRY FORWARD - CCAP - WORKSHEET 3-A	308, 199		78,272	93,627		93,627			
CARRY FORWARD - DMH - WORKSHEET 3-8	78,272 1,075,148	66,633,051	89,708,200	794,064	3,391,749	4,185,813			
SUB-TOTAL SS & OTHERS	1,070,740	Distribution 1	03(111103)						
TOTAL EXPENDITURES	(474474174744)		075 490	98,446		98,448			
CAP	255,130		255,130 48,398	17,904		17,904			
XECUTIVE OFFICE	46,398		40,380	655,950		885,950			
ENERAL ADMINISTRATION OPERATIONS			180,373	53,361		53,381			
ISCAL SERVICES	180,373		500,955	323,178		323,178			
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	500,955	<u>:</u>	39,359						
ONTRACTS ADMINISTRATION	346,145		348,145	38,932		36,932			
IANAGEMENT INFORMATION SYSTEMS	340,140								
MH DIRECTLY OPERATED MH. PROGRAMS-GENERAL MH DIRECTLY OPERATED MH. PROG-SPECIAL									
IFE SUPPORT/SUPPLEMENTARY RATES	HX-20-0-1-1					•			
HOLE SAND A TOTAL CONTRACTOR OF THE SAND AND ADDRESS OF THE SAND AND ADDRESS OF THE SA		68,643,122	88,643,122	-					
HS UBLIC GUARDIAN	•		•	- 1000	8,551,099	8,551,099			
AR/OFFICE OF MANAGED CARE		•				//•			
EE FOR SERVICE	· · · · · · · · · · · · · · · · · · ·								
TATE HOSPITAL									
NALLOWED COST	(*)	, •		*	• .				
ONTRACT PROVIDERS	•	~ \$			5	46= 000			
ARRY FORWARD - CCAP - WORKSHEET 3-A	308,199	3	308,199	113,038	•	113,038			
ARRY FORWARD - DMH - WORKSHEET 3-B	78,272		78,272	93,627	F 887 ALL	93,627			
TOTAL EXPENDITURES	1,754,830	88,643,122	90,397,952	1,394,456	8,551,099	9,945,556			
					ma 41 4 60 1	13.8342%			
2		DMH OH	1.3442%		DMH OH	19,0002 70			
©		DMH OH CCAP	1.3442%	37	CCAP	2.4732%			

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INDIRECT COST RATE BY PROGRAM
See Worksheel 4 for Indirect/Direct Cost details

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See Worksheel 4 for Indirect/Direct Cost details	740	College of Manager	d Cam	Fee for Service			
	Indirect	/ Office of Manage Direct	Total	. Indirect	Direct	Total	
SALARIES AND EMPLOYEE BENEFITS					e		
CCAP	8,760		8,760	62,003	-	62,003	
EXECUTIVE OFFICE	185,290		185,290				
GENERAL ADMINISTRATION OPERATIONS	29,401		29,401	217,021		217,021	
FISCAL SERVICES	18,974		18,974	615,057		615,057	
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM			10,074	139,327		139,327	
CONTRACTS ADMINISTRATION				222,380	·	222,380	
MANAGEMENT INFORMATION SYSTEMS	·			226,007	•		
MH DIRECTLY OPERATED MH. PROGRAMS-GENERAL							
MH DIRECTLY OPERATED MH. PROG-SPECIAL				anara da fin			
IFE SUPPORT/SUPPLEMENTARY RATES							
DHS							
PUBLIC GUARDIAN	·						
TAR/OFFICE OF MANAGED CARE		4,477,972	4,477,972				
EE FOR SERVICE		·			-		
TATE HOSPITAL					-		
NALLOWED COST					•		
CONTRACT PROVIDERS	1				•		
SUB-TOTAL SAEB	242,426	4,477,972	4,720,398	1,255,788		1,255,768	
ENVICES A SUPPLIES / OTHER CHARGES PIXED ASSETS			10000000	PROPERCY		4	
CAP	58,684		58,684	416,763		416,763	
XECUTIVE OFFICE	1,948		1,948	13,790		13,790	
ENERAL ADMINISTRATION OPERATIONS	336,649		338,649		•		
ISCAL SERVICES	2,527	•	2,627	1,284,279		1,284,279	
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	13,177		13,177	203,267		203,267	
ONTRACTS ADMINISTRATION				10,995		10,995	
MANAGEMENT INFORMATION SYSTEMS		•		1,006,834		1,006,834	
MH DIRECTLY OPERATED MH PROGRAMS-GENERAL			•	-			
MH DIRECTLY OPERATED MH. PROG-SPECIAL		•					
FE SUPPORT/SUPPLEMENTARY RATES				•	anana - 19		
HS	Hill Walland		720		•		
UBLIC GUARDIAN				•			
ARIOFFICE OF MANAGED CARE		638,708	636,708		•		
					87,277,448	87,277,448	
EE FOR SERVICE				-			
TATE HOSPITAL				•			
NALLOWED COST						-	
ONTRACT PROVIDERS	84,794		64,794	551,166		551,166	
ARRY FORWARD - CCAP - WORKSHEET 3-A	184,699		184,899	(5,476,534)		(5,476,534)	
ARRY FORWARD - DMH - WORKSHEET 3-B	662,679	636,708	1,299,387	(1,969,438)	67,277,446	85,288,006	
SUB-TOTAL SS & OTHERS	002,012					IK	
OTAL EXPENDITURES	60 004		58,884	416,763		416,763	
CAP	58,884		10,709	75,793		75,793	
XECUTIVE OFFICE	10,709	, 	521,939				
ENERAL ADMINISTRATION OPERATIONS	521,939		31,929	1,501,300		1,501,300	
SCAL SERVICES	31,929		32,151	818,324		818,324	
ENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	32,151			150,322		150,322	
ONTRACTS ADMINISTRATION				1,229,214		1,229,214	
ANAGEMENT INFORMATION SYSTEMS	· · ·					1,220,214	
MH DIRECTLY OPERATED MH.PROGRAMS-GENERAL					<u>:</u> -		
MH DIRECTLY OPERATED MH. PROG-SPECIAL	· ·			<u>_</u>			
FE SUPPORT/SUPPLEMENTARY RATES	······						
-ts				<u>.</u>			
BLIC GUARDIAN	i						
R/OFFICE OF MANAGED CARE		5,114,660	5,114,680		P7 077 440	97 277 446	
E FOR SERVICE			· · · ·		87,277,448	87,277,446	
ATE HOSPITAL							
NALLOWED COST			•	•			
ONTRACT PROVIDERS	3.53			2		iii 6•	
ARRY FORWARD - CCAP - WORKSHEET 3-A	64,794		64,794	551,166	•	551,168	
ARRY FORWARD - DMH - WORKSHEET 3-B	184,699		184,699	(5,476,534)	:•:	(5,476,534	
TOTAL EXPENDITURES	905,105	5,114,680	6,019,785	(733,650)	87,277,446	86,543,796	
TOTAL EXPERIENCES	2000000	e y a residential de la consta	CASCALINA SALES			6	
		DMH OH	15.2781%		DMH OH	-1.9495%	
		CCAD	2 4181%		CCAP	1.1090%	
DMINISTRATION OVERHEAD RATE	905,105 /	CCAP 5,114,880 =	2.4181%	(733,650) /	CCAP 87,277,445 =	1,1090% -0,8406%	



INDIRECT COST RATE BY PROGRAM

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(9)

See Worksheet 4 for Indirect/Direct Cost details					Charles Library Charles	
	Indirect	Unallowable Costs Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS		>	32	198 - 19		
CCAP						
EXECUTIVE OFFICE	103,744		103,744	22,980		22,98
GENERAL ADMINISTRATION OPERATIONS		•		-		
FISCAL SERVICES	348,188		348,168	77,124		77,12
MENTAL HEALTH SUREAU ADMINISTRATION/PROGRAM	171,456		171,455	216,159		218,15
CONTRACTS ADMINISTRATION						
MANAGEMENT INFORMATION SYSTEMS	1 .		•	75,535		75,53
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL				783		
DMH DIRECTLY OPERATED MH. PROG-SPECIAL		•.				
LIFE SUPPORT/SUPPLEMENTARY RATES						
DHS	- -					
PUBLIC GUARDIAN				0.0		-
TARVOFFICE OF MANAGED CARE		<u>-</u>				
FEE FOR SERVICE					•	
STATE HOSPITAL						
INALLOWED COST		39,001	39,001			
CONTRACT PROVIDERS				•		
SUB-TOTAL SAEB	623,384	39,001	662,385	391,798		391,79
The same of the same of the same of the	52 U					
SERVICES & RUPPLIES / OTHER CHARGES/THED ASSETS	697,328		697,326	154,451		154,46
XECUTIVE OFFICE	23,073		23,073	5,111		5,11
SENERAL ADMINISTRATION OPERATIONS						-2250/104-2
(4) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4	29,931		29,931	6,630	-	6,63
ISCAL SERVICES			151,005	74,217	***************************************	74,21
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	151,005			179617		1,4,4
ONTRACTS ADMINISTRATION		· · · · · · · · · · · · · · · · · · ·		244.000		244.04
MANAGEMENT INFORMATION SYSTEMS				341,988		341,98
MH DIRECTLY OPERATED MH PROGRAMS-GENERAL			• 1			
MIH DIRECTLY OPERATED MH. PROG-SPECIAL			• • • •			
IFE SUPPORT/SUPPLEMENTARY RATES			•			
HS			7.00			
UBLIC GUARDIAN			•			
AR/OFFICE OF MANAGED CARE					•	
					•	
EE FOR SERVICE			1,41,1		53,868,311	53,666,31
TATE HOSPITAL			60,531,372			
HALLOWED COST		60,531,372	00,031,372			
ONTRACT PROVIDERS			***		-	200.00
ARRY FORWARD - CCAP - WORKSHEET 3-A	832,629		832,629	230,320		230,32
ARRY FORWARD - DMH - WORKSHEET 3-8	(11,542)		(11,542)	114,432		114,43
SUB-TOTAL SS & OTHERS	1,722,424	60,531,372	62,253,797	927,159	53,666,311	54,593,47
OTAL EXPENDITURES						
CAP	697,326		697,325	154,481		154,48
KECUTIVE OFFICE	126,817	•	126,817	28,090		28,0
ENERAL ADMINISTRATION OPERATIONS	A	,	*) p. k) • (
SCAL SERVICES	378,117	•	378,117	83,754		83,75
ENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	322,460		322,460	290,376		290,37
		• 7				
ONTRACTS ADMINISTRATION				417,523		417,5
ANAGEMENT INFORMATION SYSTEMS						
WH DIRECTLY OPERATED MILPROGRAMS-GENERAL	en p olitic	andress of the same			W- 100	
WH DIRECTLY OPERATED MH. PROG-SPECIAL		-			a san anjan	100
FE SUPPORT/SUPPLEMENTARY RATES					(1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	****
JBLIC GUARDIAN				•		
RIOFFICE OF MANAGED CARE			• .	•		
E FOR SERVICE		•				
ATE HOSPITAL			• 1.,	•	53,666,311	53,666,31
and the same of th		60,570,373	60,670,373			
IALLOWED COST			• [4]		2	41
INTRACT PROVIDERS	pgn #90	251	832,629	230,320		230,32
RRY FORWARD - CCAR - WORKSHEET 3-A	832,629	(300	April 1990 Control of the Control of	114,432		114,43
RRY FORWARD - DMH - WORKSHEET 3-B	(11,542)	#A FWA 650	(11,542)	1,318,957	53,666,311	54,985,26
TOTAL EXPENDITURES	2,345,809	60,570,373	62,916,182	1,310,957	55,000,311	PH-160076
		DMH OH	1,3469%		DMH OH	1.7407
		CCAP	2.5259%		CCAP	0.7170
MINISTRATION OVERHEAD RATE	2,345,809 /	60,570,373 =	3,8729%	1,318,967 /	53,666,311 =	2.467.1

INDIRECT COST RATE BY PROGRAM

(10)

(11)

(12)

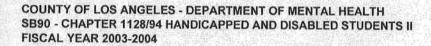
See Worksheet 4 for Indirect/Direct Cost details		Adjustment for		Adjustment for			
F.	Total	Su	plemental Rates (2A)	Adjusted		
9	Before Adjustment	Indirect	Direct	Total	Total		
SALARIES AND EMPLOYEE BENEFITS	17.6740				· .		
EXECUTIVE OFFICE	1,375,141	(7,434)		(7,434)	1,367,707		
GENERAL ADMINISTRATION OPERATIONS	5,831,634				5,631,634		
	5,714,955	(24,951)		(24,951)	5,690,004		
FISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	15,156,961	(12,287)		(12,267)	15,144,675		
CONTRACTS ADMINISTRATION	3,602,562	(16,706)	-	(16,708)	3,585,857		
MANAGEMENT INFORMATION SYSTEMS	2,701,049	(165,918)		(165,918)	2,535,131		
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	125,678,392	· Viceda 10)			125,678,392		
DMH DIRECTLY OPERATED MH PROG SPECIAL	12,880,757				12,860,757		
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	12,000,101						
LIFE SUPPORT/SUPPLEMENTARY RATES	10,070	•			10,070		
DHS			· · · · ·		5,159,350		
PUBLIC GUARDIAN	5,159,350				4,477,972		
TARJOFFICE OF MANA GED CARE	4,477,972				3770375		
FEE FOR SERVICE	.						
STATE HOSPITAL					39,001		
UNALLOWED COST	39,001	.			34,001		
CONTRACT PROVIDERS	100 000 000	mor nous		(227,296)	182,380,549		
SUB-TOTAL SAEB	182,607,845	(227,296)		(221,230)	102,000,040		
SERVICES & SUFFLIES / OTHER CHARGES/FOLED ASSETS	4			(*)			
CCAP	9,243,213	(49,971)		(49,971)	9,193,242		
EXECUTIVE OFFICE	305,838	(1,653)		(1,653)	304,184		
GENERAL ADMINISTRATION OPERATIONS	10,595,340				10,695,340		
FISCAL SERVICES	1,819,544	(2,145)		(2,145)	1,817,399		
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,332,442	(10,821)		(10,821)	4,321,621		
CONTRACTS ADMINISTRATION	216,826	(1,318)	•	(1,318)	215,607		
MANAGEMENT INFORMATION SYSTEMS	12,229,106	(751,200)		(751,200)	11,477,908		
OMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	25,401,287				25,401,267		
OMH DIRECTLY OPERATED MIL PROG-SPECIAL	11,964,420		*	An elizabeth also and	11,964,420		
	6,727,987		(4,340,549)	(4,340,549)	2,387,439		
IFE SUPPORT/SUPPLEMENTARY RATES	88,633,051				88,633,051		
>6	3,391,749	,			3,391,749		
PUBLIC GUARDIAN	636,708				636,706		
TARIOFFICE OF MANAGED CARE	87,277,448				67,277,448		
SEE FOR SERVICE	53,686,311				53,666,311		
STATE HOSPITAL					60,531,372		
NALLOWED COST	60,531,372				474,224,462		
CONTRACT PROVIDERS	474,224,462	(60,501)	Ž.	(60,501)	9,749,186		
ARRY FORWARD - CCAP - WORKSHEET 3-A	9,809,689	(765, 176)	15	(765,176)	4,256,579		
ARRY FORWARD - DMH - WORKSHEET 3-8	5,021,755	(1,642,787)	(4,340,549)	(5,983,335)	860,045,212		
SUB-TOTAL SS & OTHERS	866,028,548	(1,542,787)	(4,340,349)	(10,2000,0000)	000,000,216		
				•			
OTAL EXPENDITURES			•				
CAP	9,243,213	(49,971)		(49,971)	9,193,242		
XECUTIVE OFFICE	1,680,979	(880,9)		(9,068)	1,671,891		
ENERAL ADMINISTRATION OPERATIONS	16,426,974			*	16,426,974		
ISCAL SERVICES	7,534,499	(27,098)		(27,098)	7,507,402		
SENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,489,403	(23,108)	·	(23,108)	19,486,298		
ONTRACTS ADMINISTRATION	3,819,388	(18,024)		(16,024)	3,601,364		
IANAGEMENT INFORMATION SYSTEMS	14,930,158	(917,118)		(917,118)	14,013,040		
MH DIRECTLY OPERATED MILPROGRAMS-GENERAL	151,079,678				151,079,678		
MH DIRECTLY OPERATED MH. PROG-SPECIAL	24,825,177			(*)	24,625,177		
FE SUPPORT/SUPPLEMENTARY RATES	6,727,987		(4,340,549)	(4,340,549)	2,387,439		
HS	68,643,122			•	88,643,122		
UBLIC GUARDIAN	8,551,099	2.0	•		8,651,099		
ARVOFFICE OF MANAGED CARE	5,114,680	•			5,114,880		
EE FOR SERVICE	87,277,446				87,277,446		
TATE HOSPITAL	53,666,311				\$3,060,311		
	60,570,373	•		:•()	90,570,373		
NALLOWED COST	474,224,462	y (2)		300	474,224,482		
	71 74 may 71 mm						
ONTRACT PROVIDERS	9 800 880	(60.601)		(60.501)	9,749,122		
ONTRACT PROVIDERS ARRY FORWARD - CCAP - WORKSHEET 3-A ARRY FORWARD - DMH - WORKSHEET 3-B	9,809,889 5,021,755	(60,501) (765,176)		(60,501) (765,176)	9,749,188		

*Adjustment is made to align 2001-02

expanditures to reflect 2003-04 programs.

(See worksheet 1 for details)

ADMINISTRATION OVERHEAD PATE



FOOTNOTE TO HDS-1, Line (06) Indirect Cost Rate

	-	Medication Monitoring Services	Indirect Cost Rate ^(a)	<u>Total</u>	Indirect Cost	
DMH directly operated Private contract provider	\$	165,969 2,673,496	13.5837% 7.9623%	\$	22,545 212,871	
Total	\$	2,839,465	7.302370	3	235,416	- To HDS-1, Line (07).
Average Indirect Cost R	ate =				8.2909%	- To HDS-1, Line (06).

⁽a) Indirect Cost Rate is based on the Cost Report Actual Rates for FY 2003-2004.

(1)

(2)

2.0	DMI	Directly Operated	Programe	Life Se	upport/Supplemen	ini Reter .
SALABARE SAID PAIDS AVER BRITANIA	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE RENEFITS CCAP				Ş.		
EXECUTIVE OFFICE	360,264	7-12	360,284	5,512		5,51
GENERAL ADMINISTRATION OPERATIONS	5,983,614	- Hawk	5,983,814			
FISCAL SERVICES	1,705,897		1,705,897	18,038		18,03
MENTAL HEALTH BUREAU ADMINISTRATIC	N/I 3,589,622		3,589,622	6.204		8,20
CONTRACTS ADMINISTRATION				13,681		13,66
MANAGEMENT INFORMATION SYSTEMS	703,351		703,351	45,231		46,23
DMH DIRECTLY OPERATED MH.PROGRAM	S-GENERAL	156,199,470	156,199,470			
DMH DIRECTLY OPERATED MH. PROG-SPI	CIAL	8,456,724	8,456,724			
LIFE SUPPORT/SUPPLEMENTARY RATES						
DHS						
PUBLIC GUARDIAN			• 1			
TAR/OFFICE OF MANAGED CARE	10			k		
FEE FOR SERVICE	4			-		
STATE HOSPITAL	V.			4:		
SD/MC UNREIMBURSABLE COSTS	2/-					
IN-STATE MH CONTRACT PROVIDERS	X			7		
OTHER CONTRACT PROVIDERS		•	•	 		
SUB-TOTAL SAEB	12,342,749	184,656,194	178,998,943	90.645		90,64
						100
SRVC & SUPP / OTHER CHAR /FIX ASSETS	101 1222222		2000000	M GC TEN		
CCAP SPECIAL OFFICE	2,190,021		2,190,021	33,509		33,50
EXECUTIVE OFFICE	44,258	***************************************	44,258	677		67
GENERAL ADMINISTRATION OPERATIONS	8,257,720		8,257,720	•		
FISCAL SERVICES	111,232		111,232	1,164		1,16
MENTAL HEALTH BUREAU ADMINISTRATION	WI 372,578		372,578	3,793		3,79
CONTRACTS ADMINISTRATION	•		-	479		47
MANAGEMENT INFORMATION SYSTEMS	3,532,183		3,532,183	152,576		152,57
OMH DIRECTLY OPERATED MH.PROGRAMS	The state of the s	28,228,642	28,228,542			
MH DIRECTLY OPERATED MH, PROG-SPE	CIAL	4,783,641	4,783,641			
FE SUPPORT/SUPPLEMENTARY RATES			· · · · · · · · · · · · · · · · · · ·		3,024,446	3,024,44
HS					-	
PUBLIC GUARDIAN		•				
AR/OFFICE OF MANAGED CARE						
EE FOR SERVICE						
TATE HOSPITAL			· · · · · · · · · · · · · · · · · · ·	10		
DAMC UNREMBURSABLE COSTS						
N-STATE MH CONTRACT PROVIDERS						
THER CONTRACT PROVIDERS					•	
SUB-TOTAL SS & OTHERS	14,507,991	33,012,163	47,529,174	192,198	3,024,446	3,216,64
OTAL EXPENDITURES						
CAP	2,190,021		2,190,021	33,509		33,50
XECUTIVE OFFICE	404,522		404,522	6,189		6,18
ENERAL ADMINISTRATION OPERATIONS	14,241,334		14,241,334	•		727
ISCAL SERVICES	1,817,128		1,817,128	19,202		19,20
ENTAL HEALTH BUREAU ADMINISTRATION	7 3,962,201		3,962,201	11,997		11,99
ONTRACTS ADMINISTRATION				14,140		14,14
ANAGEMENT INFORMATION SYSTEMS	4,235,534		4,235,534	197,807		197,80
MH DIRECTLY OPERATED MH.PROGRAMS-	G -	184,428,012	184,428,012			
MH DIRECTLY OPERATED MH. PROG-SPEC	l .	13,240,365	13,240,365			
FE SUPPORT/SUPPLEMENTARY RATES	-				3,024,446	3,024,446
HS						0,027,77
JBLIC GUARDIAN			-	-		
R/OFFICE OF MANAGED CARE	5.0				-	
E FOR SERVICE			40		115	
TATE HOSPITAL				-		
VMC UNREIMBURSABLE COSTS	•	7.		<u>:</u>		
STATE MH CONTRACT PROVIDERS						
THER CONTRACT PROVIDERS						
TOTAL EXPENDITURES	26,850,740	197,668,377	224,519,117	282,844	3,024,446	3,307,290
					OMOLEGIA	
		DMH OH	12.4758%		DMH OH	8.24409
		CCAP	1.1079%		CCAP	1.10799
MIN. OVERHEAD RATE FOR 2003/2004	26,850,740 /			282,844 /	3,024,446 m	9.35199

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2001-2004 YEAR-END COST REPORT

FY 2003-2004 YEAR-END COST REPORT INDIRECT COST RATE BY PROGRAM Worksheet 4 for Indirect/Direct Cost details		(3a)		e F	(3b)	14- 24-		(4)	
Wortesheet 4 for Interact/Direct Cost decises	in_Ste	to MH Contract Pr	oviders.	Consulation, Ou	st of State, & Other C	Contractors		DHS	
	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYER BENEFITS		1	-			•			
EXECUTIVE OFFICE	905,237		905,237	16,177		16,177	39,650		39,650
GENERAL ADMINISTRATION OPERATIONS						• 7,6			
FISCAL SERVICES	4,286,409		4,295,400	72,596		72,596	187,748		187,748
SENTAL HEALTH BUREAU ADMINISTRATIONS	9,019,649		9,019,649	161,181		161,181	369,408	A WOOD WALL	369,408
CONTRACTS ADMINISTRATION	4,397,122		4,397,122	56,815		56,815	40,995		40,995
MANAGEMENT INFORMATION SYSTEMS	2,526,231		2,528,231			•	78,171		78,171
THE DIRECTLY OPERATED MILPROGRAMS-G				9		• 23			
MH DIRECTLY OPERATED MH. PROG-SPECI			#\V	1					
LIFE SUPPORT/SUPPLEMENTARY RATES					arteria in terres				•
OHS				3					
PUBLIC GUARDIAN						N. S.			:
TARJOFFICE OF MANAGED CARE								:	
FEE FOR SERVICE			(a (7)						
STATE HOSPITAL				<u> </u>		• 1	***************************************		-
SO/MC UNREIMBURSABLE COSTS									
IN-STATE MH CONTRACT PROVIDERS									
OTHER CONTRACT PROVIDERS	#4 20 COM		71 171 617	306,769		306,769	715,972		715,972
SUB-TOTAL SAEB	21,134,647		21,134,647	306,700		300,100			
			7			111			
SRVC & SUPP / OTHER CHAR /FIX ASSETS			6 000 000	00 400		96,336	241,030		241,030
CCAP	5,502,868		5,502,668	98,336		1,987	4,871		4,871
EXECUTIVE OFFICE	111,206		111,206	1,007		- Anna			
GENERAL ADMINISTRATION OPERATIONS			279,492	4,949		4,949	12,242		12,242
FISCAL SERVICES	279,492		939,178	16,730		16,730	40,424		40,424
MENTAL HEALTH BUREAU ADMINISTRATIONAL	936,178		147,404	1,672		1,672	654		654
CONTRACTS ADMINISTRATION	11,435,381		11,435,381		***********	• 1	391,314		391,314
ANAGEMENT INFORMATION SYSTEMS			11/13/13/			• (1			
DIRECTLY OPERATED MH. PROG-SPECIA								•	
SUPPORT/SUPPLEMENTARY RATES			•	*				•	
THIS .					- C	•		87,020,284	87,020,284
PUBLIC GUARDIAN						100			
TAR/OFFICE OF MANAGED CARE						• 3		•	
FEE FOR SERVICE									
STATE HOSPITAL									•
SDANC UNREMBURSABLE COSTS						• •		············	
IN-STATE MH CONTRACT PROVIDERS		498,681,573	496,881,573						
OTHER CONTRACT PROVIDERS					8,875,704	8,875,704	690,535	87,020,284	87,710,819
SUB-TOTAL SS & OTHERS	18,412,530	496,681,573	515,094,103	123,674	8,875,704	6,999,377	010,535	01,020,204	07,7710,018
TOTAL EXPENDITURES				e e			2		
CCAP	5,502,868		5,502,868	98,336		98,335	241,030		241,030
EXECUTIVE OFFICE	1,016,443		1,016,443	18,164		18,164	44,521	•	44,521
GENERAL ADMINISTRATION OPERATIONS		•	•					•	
FISCAL SERVICES	4,565,901		4,565,901	77,544		77,544	199,990		199,990
MENTAL HEALTH BUREAU ADMINISTRATIONAL	9,955,826		9,955,828	177,911		177,911	409,832		409,832
CONTRACTS ADMINISTRATION	4,544,528		4,544,526	58,488		58,488	41,649		41,649 469,485
MANAGEMENT INFORMATION SYSTEMS	13,961,612		13,961,612				469,485		409,400
OMH DIRECTLY OPERATED MH.PROGRAMS-C	•								
MH DIRECTLY OPERATED MH. PROG-SPECI		·				<u>.</u>		· · · · · ·	-
SUPPORT/SUPPLEMENTARY RATES								87,020,284	B7,020,284
//s								67,020,204	0,,020,204
UBLIC GUARDIAN					:		-		-
PARADEFICE OF MANAGED CARE		_ _						•	
· ·		-						10	•
FEE FOR SERVICE				0 EC			*		
FEE FOR SERVICE STATE HOSPITAL	•		:	745					
FEE FOR SERVICE STATE HOSPITAL SD/MC UNREMBURSABLE COSTS	:					• • • • • • • • • • • • • • • • • • • •			
STATE HOSPITAL SD/MC UNREMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS	•							•	
STATE HOSPITAL SD/MC UNREMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS OTHER CONTRACT PROVIDERS		496,681,573					1,406,508	87,020,284	88,426,792
STATE HOSPITAL SD/MC UNREMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS	:		498,681,573 -		8,875,704	8,875,704	1,406,508	87,020,284	88,426,792
STATE HOSPITAL SD/MC UNREMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS OTHER CONTRACT PROVIDERS		496,681,573 496,681,573	498,881,573 - 536,228,751		8,875,704	8,875,704	1,406,508	87,020,284 DMH OH	88,426,792 1.3393%
STATE HOSPITAL SD/MC UNREMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS OTHER CONTRACT PROVIDERS		496,681,573 496,681,573 DMH OH	496,681,573 536,228,751 6.8544%		8,875,704 8,875,704	8,875,704 9,306,146	1,406,508		88,426,792 1.3393% 0.2770%
STATE HOSPITAL SD/MC UNREMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS OTHER CONTRACT PROVIDERS		496,681,573 496,681,573 DMH OH CCAP	496,881,573 - 536,228,751 6.8544% 1.1079%		8,875,704 8,875,704 DMH OH	8,875,704 9,306,146 3,7417%	1,406,508	ОМН ОН ССАР	1,3393%

(6)

(5)

(7)

MORECT COST RATE BY PROGRAM On Worksheet 4 for Indirect/Direct Cost details		(5)	- 5		(6)	17		(7)	
7 WORKING A IOI MONECULMEN COST OFFINE		Public Guardian	35	TAR/O	Office of Managed	Care		Fee for Service	
+	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
CALARIES AND EMPLOYEE BENEFITS			112			10			1111111
CCAP	-		- 1						
EXECUTIVE OFFICE	15,570		15,570	10,484		10,484	59,640		59,540
GENERAL ADMINISTRATION OPERATIONS	239,345		239,345	199,454		199,454			
FISCAL SERVICES	50,950		50,950	34,306		34,306	209,917		209,917
MENTAL HEALTH BUREAU ADMINISTRATION!	331,768		331,768	21,064		21,064	555,646		555,646
CONTRACTS ADMINISTRATION			• 1	2.5			147,805		147,805
MANAGEMENT INFORMATION SYSTEMS	6,193		6,193			-	333,362		333,362
DMH DIRECTLY OPERATED MH.PROGRAMS-G			•				`		
DMH DIRECTLY OPERATED MH, PROG-SPECIA					•	•			
LIFE SUPPORT/SUPPLEMENTARY RATES		*	- 1			- 1	,		
DHS			•			-4			
PUBLIC GUARDIAN		5,502,949	5,502,949			- /-			
TARIOFFICE OF MANAGED CARE					5,520,842	5,520,842			
FEE FOR SERVICE			- 20			- 17			
STATE HOSPITAL			-				·		
SD/MC UNREMBURSABLE COSTS									
IN-STATE MH CONTRACT PROVIDERS									
OTHER CONTRACT PROVIDERS						- 3			
SUB-TOTAL S&EB	643,826	5,502,949	6,146,775	265,308	5,520,842	5,786,150	1,306,370		1,306,370
1			851			-1			
RYC & SUPP / OTHER CHAR /FIX ASSETS			3.3. 2						
CAP	94,650	The second second second	94,660	63,730		63,730	362,546	and the same	362,546
EXECUTIVE OFFICE	1,913		1,913	1,288		1,288	7,327		7,321
GENERAL ADMINISTRATION OPERATIONS	330,309		330,309	275,257		275,257			
FISCAL SERVICES	3,289		3,289	2,215		2,215	1,044,079		1,044,079
MENTAL HEALTH BUREAU ADMINISTRATIONS	14,670		14,670	7,328		7,328	60,804		60,804
CONTRACTS ADMINISTRATION	•					•	5,181		5, 18
WANAGEMENT INFORMATION SYSTEMS	20,889		20,889	-			1,316,490		1,316,490
MH DIRECTLY OPERATED MH. PROGRAMS-G						• S			
I DIRECTLY OPERATED MH. PROG-SPECIA		•			-		5	•	
SUPPORT/SUPPLEMENTARY RATES			• %			•		•	
DHS					-				
PUBLIC GUARDIAN		3,040,004	3,040,004		•	· -		•	
TAR/OFFICE OF MANAGED CARE		•	***		231,345	231,345		91, 9	
FEE FOR SERVICE								84,538,984	84,538,984
STATE HOSPITAL			•		•	-		*	
SO/MC UNREIMBURSABLE COSTS		•							
IN STATE MIH CONTRACT PROVIDERS									
OTHER CONTRACT PROVIDERS		3	• N						
SUB-TOTAL SS & OTHERS	465,719	3,040,004	3,505,723	349,818	231,345	581,162	2,796,427	84,538,984	87,335,411
7						12			
TOTAL EXPENDITURES			1				A	6 Y	
CAP	94,650	(*)	94,650	63,730	*	63,730	362,546		362,546
EXECUTIVE OFFICE	17,483		17,483	11,772	· ·	11,772	66,966		66,966
ENERAL ADMINISTRATION OPERATIONS	569,653		569,653	474,711		474,711			
SCAL SERVICES	54,239		54,239	38,521		38,521	1,253,998	•	1,253,990
MENTAL HEALTH BUREAU ADMINISTRATION	346,438		346,438	28,392		28,392	616,450		616,450
CONTRACTS ADMINISTRATION			-				152,986		152,986
MANAGEMENT INFORMATION SYSTEMS	27,082	•	27,082		•		1,649,852		1,649,85
MH DIRECTLY OPERATED MH.PROGRAMS-C			•	-		//•			
MH DIRECTLY OPERATED MH. PROG-SPECI		(5)		5.78		198	-		
IFE SUPPORT/SUPPLEMENTARY RATES		•		•					
DHS	•	•		•		9.	· ·		
CUBLIC GUARDIAN		8,542,952	8,542,952					•	
ARJOFFICE OF MANAGED CARE					5,752,186	5,752,186			
EE FOR SERVICE			•		•	•	-	84,538,984	84,538,984
STATE HOSPITAL						7.0			
D/MC UNREIMBURSABLE COSTS						•			
N-STATE MH CONTRACT PROVIDERS		A NOTE OF							
OTHER CONTRACT PROVIDERS		-				7.00 E			
TOTAL EXPENDITURES	1,109,545	8,542,952	9,652,498	615,126	5,752,188	6,367,312	4,102,798	84,538,984	88,641,781
A. Carrier and Car		- com-on-on-on-on-on-on-on-on-on-on-on-on-on-		and the second process			was in section		
		DMH OH	11.8799%	00	DMH OH	9.5858%		DMH OH	4.42439
-		CCAP	1.1079%		CCAP	1.1079%		CCAP	0.42897
73 v v	1,109,545 /	8,542,962 =	12,9678%	615,128 /	5,752,188 =	10.8938%	4,102 708	84,538,984 =	4.05311
INMU AMEDICAN DATE EAR 2002/2004							7:446-430 /	COLUMN TO THE PARTY OF THE PART	4.003317
ADMIN. OVERHEAD RATE FOR 2003/2004 ADMIN. OVERHEAD RATE FOR 2002/2003	1,387,783 /	8,589,377 =	16.1570%	775,083 /	5,404,076 =	14.3426%	4,302,215 /		4.74259

See Worksheet 4 for Indirect/Direct Cost details

(8)

(9)

	SD/MC	UNREIMBURSABL	E COSTS		STATE HOSPITAL	
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS CCAP						
EXECUTIVE OFFICE	88,323		88,323	19,677		19,677
GENERAL ADMINISTRATION OPERATIONS				-		
FISCAL SERVICES	289,020		289,020	64,389	558 fil 558.c	64,389
MENTAL HEALTH BUREAU ADMINISTRATIC			131,448	173,074		173,074
CONTRACTS ADMINISTRATION MANAGEMENT INFORMATION SYSTEMS	100		**************************************			i neritari
DMH DIRECTLY OPERATED MH.PROGRAM				65,101		85,101
DMH DIRECTLY OPERATED MH. PROG-SPE	The state of the s					
LIFE SUPPORT/SUPPLEMENTARY RATES	THE PARTY OF THE P	AND SECURITY				
DHS						
PUBLIC GUARDIAN	Relation (Control			rea Califerius	310 F 9 F 100 F 5 V	
TAR/OFFICE OF MANAGED CARE						
FEE FOR SERVICE	ar lade stowe					
STATE HOSPITAL	DESCRIPTION OF	00522000				
SD/MC UNREIMBURSABLE COSTS		336,215	336,215			
IN-STATE MH CONTRACT PROVIDERS	W 1.75 (1)(1=)(5)					
OTHER CONTRACT PROVIDERS						
SUB-TOTAL S&EB	508,791	336,215	845,006	322,242	(#85)(\Y) \ (# € -	322,242
			A STUDEN		達 尼斯(1985)	
SRVC & SUPP / OTHER CHAR /FIX ASSETS		O THE STATE OF THE				
CCAP HE HE WAS A STATE OF THE WA	536,907	ZECANII SENDRE	536,907	119,615		119,615
EXECUTIVE OFFICE	10,850		10,850	2,417	Was I Have	2,417
GENERAL ADMINISTRATION OPERATIONS	AVET UP 1					
FISCAL SERVICES	18,657		18,657	4,157		4,157
MENTAL HEALTH BUREAU ADMINISTRATIO			60,776	19,848	. 10,550 23,523	19,848
CONTRACTS ADMINISTRATION			• • • • • • • • • • • • • • • • • • • •			
MANAGEMENT INFORMATION SYSTEMS	•		•	219,605		219,605
DMH DIRECTLY OPERATED MH. PROGRAMS DMH DIRECTLY OPERATED MH. PROG-SPE			9781			
LIFE SUPPORT/SUPPLEMENTARY RATES		•	1000 EST 00 PER			
DHS		•				
PUBLIC GUARDIAN	114					•
TAR/OFFICE OF MANAGED CARE	BALLSON TO	AC DE CONTRACTO		CANADA DISA		
FEE FOR SERVICE			2000	W. T. Park		
STATE HOSPITAL	arcon e a financia			TO BEING SON	43,185,230	43,185,230
SD/MC UNREIMBURSABLE COSTS		48,124,310	48,124,310			40,100,200
IN-STATE MH CONTRACT PROVIDERS	Carl Artis		ATTACK TO HAVE HAVE		EN ES 17 5 5 5 5 10	
OTHER CONTRACT PROVIDERS	and the characteristic	THE WOLVE DE	高加强 伯勒 國			(#6% 0132-73)
SUB-TOTAL SS & OTHERS	627,191	48,124,310	48,751,501	365,641	43,185,230	43,550,871
		W. Aire Sales		and from the		
TOTAL EXPENDITURES	E PERSONAL PROPERTY.					
CCAP	536,907	e e vez projekt.	536,907	119,615		119,615
EXECUTIVE OFFICE	99,173	Time Division	99,173	22,094	Tanker very	22,094
GENERAL ADMINISTRATION OPERATIONS	•					
FISCAL SERVICES	307,677	- 10 PESTURED N	307,677	68,548	-	68,546
MENTAL HEALTH BUREAU ADMINISTRATION			192,224	192,922		192,922
CONTRACTS ADMINISTRATION					Sa Wilsass	C. PIPARIA
MANAGEMENT INFORMATION SYSTEMS	E) - MI (MK-		and Hardey	284,706		284,706
DMH DIRECTLY OPERATED MH. PROGRAMS	Marie Company	• 10				2711
DMH DIRECTLY OPERATED MH. PROG-SPEC LIFE SUPPORT/SUPPLEMENTARY RATES	184 195		35, A. Oliga • Oli.			
DHS	Personal Control of the Control of t		UX W 175 2	C. 11-28/M/1204		
PUBLIC GUARDIAN						
TAR/OFFICE OF MANAGED CARE	28 HEDGE	201 2010	(Carlotte 178)	TANKEL CONTROL		JW/C
EE FOR SERVICE		- J.C., 9 <u>1</u> -11	2 10 0 10 10 10 10			
STATE HOSPITAL	A STATE OF THE STA		**************************************	100 100	43,185,230	43,185,230
SD/MC UNREIMBURSABLE COSTS		48,480,526	48,460,526		10,100,200	40,100,200
N-STATE MH CONTRACT PROVIDERS	VIEW REPORT	Carl Storage Lands	1 1 3 1 1 1 1 1			1912/194
	Harby W			19 Miles.	THE BUILDING	
THER CONTRACT PROVIDERS	1,135,982	48,460,526	49,596,507	687,883	43,185,230	43,873,113
OTHER CONTRACT PROVIDERS TOTAL EXPENDITURES	1,100,002			The second second second second	THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	
	1,100,002	7111				
TOTAL EXPENDITURES	1,100,002	рмн он	1,2362%		рмн он	1,3159%
OTHER CONTRACT PROVIDERS TOTAL EXPENDITURES	1,130,002					1.3159%
TOTAL EXPENDITURES	1,135,982 /	DMH OH CCAP 48,460,526 =	1,2362% 1,1079% 2,3441%	687,883 <i>I</i>	CCAP	1.3159% 0.2770% 1.5929%

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
PY 2003-2004 YEAR-END COST REPORT
INDRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

(10)

See Worksheet 4 for indirect/Direct Cost details			Grand Total	147
		Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS	- 27			
CCAP	100			
EXECUTIVE OFFICE	1	1,520,534	•	1,520,534
GENERAL ADMINISTRATION OPERATIONS	12.	6,422,413		6,422,413
FISCAL SERVICES	ide.	6,919,271		6,919,271
MENTAL HEALTH BUREAU ADMINISTRATIO	NIE	14,361,065		14,361,065
CONTRACTS ADMINISTRATION	130	4,656,398		4,656,396
MANAGEMENT INFORMATION SYSTEMS	199	3,757,639		3,757,639
DMH DIRECTLY OPERATED MH PROGRAM	S-G	•	156,199,470	156,199,470
DMH DIRECTLY OPERATED MH. PROG-SPE	diam'r.		8,456,724	8,456,724
LIFE SUPPORT/SUPPLEMENTARY RATES	-			
DHS				
PUBLIC GUARDIAN			5,502,949	5,502,949
TARIOFFICE OF MANAGED CARE			5.820,842	5,520,842
FEE FOR SERVICE	-			
STATE HOSPITAL	3 17			
SO/MC UNREIMBURSABLE COSTS	-		336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	177		330,210	330,213
OTHER CONTRACT PROVIDERS	-			
SUB-TOTAL SAEB		37 637 340		212.052.510
SUD-TOTAL SEED	-	37,637,319	176,016,200	213,653,519
PRICE BUILD ATHER CHARGES AND ASSESSED	1			
SRVC A SUPP / OTHER CHAR /FIX ASSETS	1	0.040.040	-	
CCAP		9,243,213	<u>.</u>	9,243,213
EXECUTIVE OFFICE	1	186,794		195,794
GENERAL ADMINISTRATION OPERATIONS	-	8,863,286		8,863,286
FISCAL SERVICES	1	1,481,475		1,481,475
MENTAL HEALTH BUREAU ADMINISTRATIO	N/J	1,533,128	······································	1,533,128
CONTRACTS ADMINISTRATION	1	155,391		155,391
MANAGEMENT INFORMATION SYSTEMS		17,068,438		17,068,438
DMH DIRECTLY OPERATED MH.PROGRAMS	_		26,225,542	28,228,542
DMH DIRECTLY OPERATED MH. PROG-SPE	CU		4,783,641	4,783,641
IFE SUPPORT/SUPPLEMENTARY RATES			3,024,448	3,024,446
)HS			87.020,284	67,020,264
PUBLIC GUARDIAN	0.1		3,040,004	3,040,004
FAR/OFFICE OF MANAGED CARE	ii.	-	231,345	231,345
EE FOR SERVICE		•	84,538,984	84,538,984
STATE HOSPITAL	1		43,185,230	43,185,230
SDAMC UNREIMBURSABLE COSTS	7		48,124,310	48,124,310
N-STATE MH CONTRACT PROVIDERS	67 E.S		496,681,573	496,881,573
OTHER CONTRACT PROVIDERS			8,875,704	8,875,704
SUB-TOTAL SS & OTHERS		38,531,724	807,734,062	846,265,787
OTAL EXPENDITURES	_	0.342.040	-	
CCAP	-	9,243,213	· · · · · · · ·	9,243,213
XECUTIVE OFFICE		1,707,328		1,707,328
ENERAL ADMINISTRATION OPERATIONS	0.0	15,285,698		15,285,698
ISCAL SERVICES		6,400,745		8,400,745
MENTAL HEALTH BUREAU ADMINISTRATION	WI_	15,894,193		15,894,193
CONTRACTS ADMINISTRATION		4,811,789		4,611,789
MANAGEMENT INFORMATION SYSTEMS	_	20,826,077		20,826,077
MH DIRECTLY OPERATED MH.PROGRAMS	-6		184,428,012	184,428,012
MH DIRECTLY OPERATED MH. PROG-SPEC	CL		13,240,385	13,240,365
FE SUPPORT/SUPPLEMENTARY RATES	1.0		3,024,448	3,024,446
HS			87,020,284	87,020,284
UBLIC GUARDIAN		5.0	8,542,952	8,542,952
AR/OFFICE OF MANAGED CARE			5,752,186	5,752,186
EE FOR SERVICE	V.1	7.0	84,538,984	84,538,984
TATE HOSPITAL			43,185,230	43,185,230
D/MC UNREIMBURSABLE COSTS			48,480,528	48,460,526
~	_		496,681,673	496,681,573
VISTATE MINICONTRACT PROVIDERS				
N-STATE MH CONTRACT PROVIDERS OTHER CONTRACT PROVIDERS		-	8,875,704	8,875,704

Pag25763

ADMIN. OVERHEAD RATE FOR 2003/2004 ADMIN. OVERHEAD RATE FOR 2002/2003 DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 4

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1988 (08/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Legal Entity: County of Los Angeles Legal Entity: Number: 00019 Mode: 15 - Outpatient (Program 1) Allocation Percentage Total Units Gross Cost Cost per Unit		-	The state of the last of the l		,	5	5	
		¥	œ	0	a	В	F	b
Allocation Percentage Total Units Gross Cost Cost per Unit		Mode Total	Service	Service	Service	Service	Service	Service
Allocation Percentage Total Units Goss Cost Cost per Unit			8	80	90	90	10	12
2 Total Units 3 Gross Coat 4 Cost per Unit		100 00%	3.23%	12.85%	0.05%	0.00%	2.16%	0,08%
4 Cost per Unit		169 826 899	3,056,432	12,087,334	72 567	882	1,614,277	199 340
t Cost per cris	THE PERSON NAMED IN COLUMN 2 I							
SMA ner Unit			1.01	100	1.01	101	226	2 24
8 Published Charge per Unit		200000000000000000000000000000000000000	1.46	1.46	1.46	1.46	187	1.87
7 Negotiated Rate / Cost per Unit								
	07/01/D3 - 09/30/D3		TAR ART	2058 531		135	277 064	- K00
8A Medi-Cal Unite	10/01/03 - 06/30/04		1.069.313	4 858 713		081	554 747	15.240
Markington Hardi Ond Owners and Lake	07/01/03 - 09/30/03						22,624	
-	10/01/03 - 08/30/04			96,424			55,181	
Enhanced SO/MC (Children) Units	07/01/03 - 09/30/03		135	75				
10A	10/01/03 - 06/30/04		3,162	4,589			1,891	
TUE ETHERROOD SUMME (Kenigees) Units	07/01/03 - 08/30/04		400	335				
Healthy Families (SED) Units	07/01/03 - 09/30/03		3,430	11.61			9,014	815
11A	TUNCTINGS - DOUGLOOM		13,555	A DIT OF OFTER	46 46		15,816	COR 150
77			1000000	0,000,000	0 . 0	and a second	3	3
Medi-Cal Costs	4701/03 - 09/30/03	42 627 130	588,305	3,310,743		217	490,223	15,653
100	10/01/03 - 06/30/04	43.027.139	1,719,738	7,610,879		257	1,142,724	31,393
Medi-Cal SMA Upper Limits	O/OTAN - CANONA	467 COL 04	4 060 843	3,787,203		247	1 261,542	17,834
	TUROTANS - USUSUNA	44 204 724	1,900,042	S.007,703		1000	1,3539,235	20,900
Medi-Cal Published Charges	10/01/01 - 06/20/04	38 974 609	1 551 107	7 090 801		74	1 097 377	28 400
	02/04/m3 - 09/20/m3		10001	1			100	20,450
16A Medi-Cal Negotiated Rates	10/01/03 - 06/30/04							
	320000000000000000000000000000000000000						10.000.01	000000000
Medicare/Medi-Cal Crossover Costs	OZANIACI - OSCINCIA	2,014,980		166 076			411 828	
	NYMENT DEPOND	100,000 to		20,000			50,383	
Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04	5,396,863		178,456			130,180	
	G7/01/03 - 09/30/03	1,821,994					42,307	
Medicare medicare crossover industrial cristipes	10/01/03 - 06/30/04	4,328,381		140,779			103,151	
20 Medicare Medical Crossover Negotiated Rates	07/01/03 - 06/30/03							
ZOA	KOMOTAKS - DECIGIONAL			The second second	A CONTRACTOR OF THE PARTY OF TH	Section Section 1	CONTRACTOR OF THE PARTY OF	SCHOOL SELECTION
21 Enhanced SDAMC Coats	07/01/03 - 09/30/03	461	217	121				
	10/01/03 - 08/30/04	62,823	6,085	000			3,585	
Enhanced SDAMC SMA Upper Limits	07/01/03 - 08/30/03	24 603	K 784	137			1.483	
23	67/01/63 - 09/30/03	419	197	130			- County	
23A Enhanced SD/MC Published Charges	10/01/03 - 08/30/04	56,905	4.817	6,700 [3,536	
24	07/01/03 - 09/30/03							
24A EITERICEU SUMMO MOBULIEROU NAIDE	10/01/03 - 06/30/04							
25 Enzanced SD/MC (Refugees) Costs	07/81/03 - 06/30/04	3.250		837				
Enhanced SDAMC (Retupnes) SAM Upper Limits	07/01/03 - 06/30/04	3,661		611				
Enhanced SDMC (Refugees) Published Charges	07/01/03 - 08/30/04	2,946		486				
	07/01/03 - 06/30/04	-			and the last state of the last			
28 Healthy Families Costs	1.1	164,425	5,597	24,312			18,568	1,679
KSA	10/01/03 - 06/30/04	317.209	22,014	40,372			92,879	1,988
30 Linglity Comittoe Città livror l'enire	07/01/03 - 09/30/03	186,569	6,368	77,864			21,273	923
nearly ratifies own upper Lains	10/01/03 - 06/30/04	359,128	25,049	45,038		7.	37,326	2277
Healthy Families Published Charges	07/01/03 - 08/30/03	146.972	5,061	22.071			16,856	1,524
	100103 - 06/30/04	227/20	18,854	000'00			OVOTAS	0767
Healthy Families Negotisted Rates	1001/03 - 06/30/04							
The second secon	The section of the se	800 800 800	A 840 YES	B 000 340	72 K47	c	1 477 031	71 627

FISCAL YEAR 2003 - 2004

ODE TOTAL	ä
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Z FUNCTI	,
TO SERVICE F	÷i
PF COST8	_
OCATION C	966 (08/04
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		11			Y		144	
Legal Entity: County of Los Angeles		Sarvice	Service	Service	Service	Service	Service	Service
Legal Entity Number: 000119 Mode: 15 - Outpatient (Program 1)		Function	Function	Function	LL.	Function	Function 42	Function 44
		18	0.00%	0.01%	0.84%	6,39%	31.67%	0.18%
Allocation Percentage		3.469	90	5,150		289,468	23,622,204	116,245
Total Units		7,146	124	10.708		586,275	48,659,385	239 453
GIOSE COST		206	2.06	2.08		506	2.06	2.06
Cost per Unit		2.36	2.38	2,36	2.38	2.36	2.38	2.36
Published Charoe per Unit		1.87	1.87	1,87	1.87	1,87	1.87	1.87
Negotiated Rate / Cost per Unit							New York Control of the Party	The second second
	07/01/03 - 09/30/03		30	969	106,350	33,805	2,385,311	
Medi-Cel Units	10/01/03 - 06/30/04		8	1,260	253,856		374 085	
Modern Mod Constant Units	07/01/03 - 09/30/03				12.045		930,705	
	1001/03 - 00/30/03						60	
Enhanced SD/MC (Children) Units	10/01/03 - 05/30/04						15,056	
10B Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04				475	1 115	32 745	
Healthy Families (SED) Units	07/01/03 - 09/30/03			3.07	2.631	825	57,066	
11A Now Mad Call Infe	TOTAL POST OF STATE O	3,469		2,000			13,706,868	116,245
	PHINTING COLOURS	-	62	3,830				
Medi-Cal Costs	10/01/03 - 06/30/04		62	2,620		170,422		
	67/01/03 - 09/30/03		71	4,480	1	1		
Medi-Cal SMA Upper Limits	10/01/03 - 06/30/04		77	2,974	100 075	1		
Medi-Cal Published Charges	07/01/03 - 08/30/03		8 8	2,366			11,443,947	
	10/01/03 - 09/30/03 07/04/03 - 09/30/03							
Medi-Cal Negotiated Rates	10/01/03 - 06/30/04					0000000000	31000000000	2000000000
000000000000000000000000000000000000000	07/04/03 - 09/30/03	300000000000000000000000000000000000000	-	_	4,325		770,537	
7 Medicare/Medi-Cal Crossover Costs	10/01/03 - 06/30/04				25,044		882,783	
Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03				28,426		2,196,464	
	07/01/03 - 09/30/03				3,890		4 740 448	
Medicare/Medi-Cal Crossover Published Crarges	10/01/03 - 06/30/04				77077		NI DIELECT	
Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 08/30/04					ojo i o o o o o o o o o o o o o o o o o	0000000	oppopopol
н	07/01/03 - 09/30/03	00000000					124	
Enhanced SD/MC Costs	10/01/03 - 06/30/04						31,014	
Cartespoor SOAC SMA Upper Limits	07/01/03 - 09/30/03						35,532	
4	1001/03 - 00/30/04						112	
23 Enhanced SD/MC Published Charges	10/01/03 - 06/30/04						28,155	
Enhanced SDAAC Negotisted Rates	07/01/03 - 08/30/03							
24A	10/01/03 - 06/30/04		Constitution of the			-	1 174	
Enhanced SOMC (Rafugees) Costs	07/01/03 - 06/30/04		-				1,345	
Enhanced SD/MC (Rehignes) SMA Upper Limits	OTATION OF CHANGE						1,056	
Entranced SCHAIC (Netupera) Nomined Charges	07/01/03 - 06/30/04					CONTROLOGICA		
	DATE OF THE PARTY				364		Ц	
29 Healthy Families Costs	10/01/03 - 06/30/04				6,470	1,699	117,550	
	107.01/03 - 09.30/U3				413		1	1
Healthy Families SMA Upper Limits	10/01/03 - 08/30/04				8,239	1,947	134,676	
31 Liberthy Families Published Charges	07/01/03 - 09/30/03	8	1		4,920		П	
d	10/01/03 - 06/30/07	9 0	-					
32 Healthy Families Negotianed Raiss	1001/03 - 06/30/04	7						200200000000000000000000000000000000000
ACS.	The same of the sa				The state of the s			

6,194,351

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33 Non-Med-Cal Costs

DEPARTMENT OF MENTAL HEALTH PAGE 3 OF 4

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004 ALLOCATION OF GOSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986 (08/04)

88,454 23,822,784 22,328 3,64,004 25,087 10,474,077 24,581 4,553,040 27,587 11,531,115 20,081 3,558,145 22,545 9,420,155 1,832,870 47,395 2,638,699 699,388 1,481,991 6,001,594 F 22,284 5,625 ម 56 0.24% 176,962 364,503 364,503 176,952 б 81.968 Function 56 0.04% 30,083 Service ъ 34,584 2 2 838 16,789 4,365 13,256 5,001 15,167 2,119 0.435 F 10,929 14,088 6,680 9.539 3,007,112 340,850 0999,478 390,507 309,427 634,984 583 8 1,485,743 431 4.631 209 1,510,401 3,060,482 3,506,353 2.36 165,469 339,569 \mathcal{E} 700 2.004 8 Function წ 07/01/03 - 06/20/04 07/01/03 - 06/20/04 10/01/03 - 06/20/03 10/01/03 - 06/20/03 10/01/03 - 06/20/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 08/30/04 DOVDICAD - DOVDOVO 10/01/03 - 06/30/04 Medicary/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity County of Los Angeles
Legal Entity Number: 00019
Mode: 15 - Outpatent (Program 1) 224 Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cat SMA Upper Limits Medi-Cal Negotiated Rates Cost per Published Charge per Unit Enhanced SD/MC Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit Total Units Gross Cost

CALIFORNIA HEALTH AND HUMAN BERVICES AGENCY

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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968 (98/04)

County Code: 19			147	>	>	7	AA	AB
Legal Entity: County of Los Angeles		>		Constant	Conden	Coning	Sandra	Sarvina
Legal Entity Number: 00019		CHAICA	COLVECT	CONTRA		Carolina	Consider	Esteration
Mode: 15 - Outpatient (Program 1)		Function	Function	FUNCTION	FUNCTION	THE PROPERTY	Lancarcia	2
		98	74	14				
		A 4.944	2000	126 1612.				
Alocation Percentage		42.440	904.0	0 787 849				
Total Units		47.130	0,70	0,101,010				
Gross Cost	-	87,155	21,436	61,00,00	1		delate del del del del	Total Color
		107	3.20	3.20				and and and an in-
Cost per Citic		4 27	2 8.7	9.62				
SWA per Unit		100	900	000		-		-
Published Charge per Unit		10.0	7,00	7.00				
					A STATE OF THE PERSON NAMED IN			
THE PERSON NAMED IN	Management of the State of the						STATE OF THE PARTY	-
	07/01/03 - 09/30/03			201,253				
	10/01/03 - 06/30/04			1,699,307				
	בשטביסט - טשיטיעבט			47.863				
── Medicare/Medi-Cal Crossover Units	400 00 00 00 00 00 00 00 00 00 00 00 00			400 700				
	TUNOTALS - UNIVERSITY			127,130				
10 Enhanced CDAAC (Children) Links	07/01/03 - 09/30/03							
	10/01/03 - 06/30/04			2,502				
10B Entranced SD/MC (Refugees) Units 0	07:01/03 - 06/30/04				100			
	07/01/03 - 09/30/03			4.218				
Healthy Families (SED) Units	100000000000000000000000000000000000000			10 G28				
4	110/01/03 - 06/30/04	-	1	00000				
A CONTRACTOR OF THE PERSONS	-	47,150	6,703	4.348 941		The second second	Contract of the last	
STATE OF THE PROPERTY OF THE P	CONTRACTOR CONTRACTOR		-	4 785 220	and the last of the last of the last		The same of the sa	
Medi-Cal Costs	0//01/02 - 09/20/02			6 111 510				
	TUNDING - UNICONDE			2011				
14 hand Out Child House I built	07/01/03 - 09/30/03			1.940,411				
	10/01/03 - 06/30/04			5,981,561				
	הקומינים - המושטותים			1.587.609				
Medi-Cal Published Charges	AND COMPOSE			A 804 ONE				
	Anne Proposition			tank and				
	07/01/03 - 09/30/03						1	
16A Mourt of Indiguisia Nation	10/01/03 - 06/30/04					-		
o proposition de la marcha de la composition del			0000000000	oracional de la companie de la compa	000000000	ocaciococos:	300000000000	00000000
Mandanana Mandi Col Create and Coate	07/01/03 - 09/30/03			153,268				
	10/01/03 - 06/30/04			393,208				
	07/01/03 - 09/30/03			168,478			0,00	
- Medicare/Medi-Cal Crossover SWA Upper Limits	10/01/03 - 06/30/04			432,231				
	200000000000000000000000000000000000000			427 RAS				
Medicare Medicare Cal Crossover Published Charges	2000000-00/10/10			767 644				
6	Idelia - coode							
Medicare/Medi-Cal Crossover Negotiated Rates	0/00/02 - 03/20/02							
Ŀ	10/01/03 - 00/30/04	The second second	Contract Contract	and or or or or or or or or or or or or or	00000000000	recordedeserves	Series and cooks	
	07/01/03 - 09/30/03							
Enhanced SD/MC Costs	10/01/03 - 06/30/04			8.012				
	Printing Daranny							
Enhanced SDAKC SMA Upper Limits	Anine ma nevenine			R AN7				
	Total Control							
Enhanced SDAMC Published Charges	67/01/kg - 08/30/03			2000				
	10/01/03 - 06/30/04			1,400				
	07/01/03 - 09/30/03							
	150/01/03 - 06/30/04			Constitution of the Consti			A STATE OF THE PERSON NAMED IN	
					The state of the s	100000000000000000000000000000000000000		***************************************
			I					
Enhanced SO/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04				-			
27 Enhanced SD/MC (Refugues) Published Charges 10	07/01/03 - 06/30/04							
	07/01/03 - 06/20/04	-	-	-	1	Contract Contract	-	
	07/01/03 - 09/30/03			13.501				
29A Healthy Families Costs	10/01/03 - 06/30/04			35,026				
	ATINAMA ANAMA			44 840				
Hooliby Conding Olds Bones I bake	U/UIAUS - USISUMUS			14,040				
	100 500 - 06/30/04			38 502				
	manual and manual			C31 C3				
Healthy Families Published Charges	+Onoting - Derining			N1 504				
	Walled County			21,000				
32 Healthy Families Nepotiated Rates	07/01/03 - 08/30/03	-						
	10/01/03 - 06/30/04			100000000000000000000000000000000000000			The second second	
						The second second		

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

٣ 194 103 647 ž 013 338 3,750 337 486 Function 똪 11,518 8.994 9,000 Service Function 뚲 204,479 85,342 261,844 85,342 281,844 66,688 10,877 66.645 204,610 5 46,635 143,084 Function ¥ 6,311 5,483 8,081 5,483 8,031 1.83 2,996 1.43 024 1.43 뚲 418,163 416,163 416,163 1,106,579 329,359 1,310,652 100,00% Mode Total 077 1/03 - 0570 1/ 07/01/03 - 04/30/04 1001/03 - 04/30/04 07/01/03 - 04/30/04 16/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/03 10/10/103 - 09/30/03 10/10/103 - 09/30/03 10/10/103 - 09/30/03 10/10/103 - 09/30/04 10/10/103 - 06/30/04 10/10/103 - 06/30/04 10/10/103 - 06/30/04 10/01/03 - 05/30/04 10/01/03 - 05/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 Enhanced SOMIC (Pahages) Costs (07/04/03 - 04/30/04 Enhanced SOMIC (Pahages) SMA Upper Limits (07/04/05 - 04/30/04 Enhanced SOMIC (Pahages) Published Charges (07/04/05 - 04/30/04 Enhanced SOMIC (Pahages) Published Charles (07/04/03 - 04/30/04 Enhanced SOMIC (Pahages) Negotiared Rates (07/04/03 - 04/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotated Rates Legal Entity. Aspen Health Services egal Entity Number: 00518 -Mode: 15 - Outpatient (Program 1) Enhanced SD/MC SMA Upper Umits Enhanced SD/MC Published Charges Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotlated Rates Healthy Families SMA Upper Limits 32 Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County: Las Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits SMA per Unit Published Charge per Unit Negoliated Rate / Cost per I Medi-Cal Negotiated Rates Enhanced SD/IMC Costs Healthy Families Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Gross Cost Cost per Unit

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

	County Code: 19		쭏	Z.	N.	¥.	Œ.	N.	N.
	Legal Entity, Aspen Health Services		r		7	×		×	Z
8	Legal Entry Number 00519 Mode: 15 - Outpatient (Program 1)		Function	Function	Function	Function	Function	Function	Function
1			41	42	47	22	3	61	62
T	Alocation Percentage		452E	215 744	26.02	4 209	164 071	1 823	50 594
T	Gross Cost		6,842	405,340	47,033	2,459	308,257	6,049	167,685
H	Cost our Inft	and a construction of the	1.88	1.88	1.86	1.88	82 -	3.32	3.31
T	SMA per Unit		236	2.38	2.36	2.36	2.36	4.37	4.37
1	Published Charge per Unit		2.35	2.36	2.38	2.36	2.36	4.37	4.37
	Negotiated Rate / Cost per Unit		1.88	1.88	1.88	1.88	1.88	3.32	3.32
	Mark Con Links	07/01/03 - 09/30/03		21,701	2,921		86,686	198	12 305
84	weat-cal ones	10/01/03 - 06/30/04	1.814	155,686	18,867	121	77,185	852	37,971
_	Medicare/Medi-Cal Crossover Units	07/01/03 - 08/30/03							
¥ 0		70/02/03 - 00/30/04							
B	Enhanced SD/MC (Children) Units	10/01/03 - 06/30/04							
0	(0B) Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
- 1	Healthy Families (SED) Units	07/04/03 - 09/30/03							
	Non-Medi-Cal Units	topopop - collogn	1.721	38.357	3.448	1.188		210	318
1.1		CONTRACTOR COLONICO		CTT 08	S ARR		183 247	2 103	40 778
2 2	Medi-Cal Costs	10/01/03 - 06/30/04	3.408	292.503	35,071	727	145,015	3,159	125,833
4	A Company of the Comp	07/01/03 - 09/30/03		51,214	6,894		205,051	2,889	53,773
44	Medi-Car SMA Upper Limas	10/01/03 - 06/30/24	4,281	367,419	44,054	280	182,157	4,160	165,93
9	Medi-Cal Published Charges	07/01/03 - 09/30/03	7007	51,214	6,894	786	182 157	2,889	165 973
8		100 1/03 - 00/30/04	4,601	40 708	5 404	000	183 34R	2 195	40.85
0 8	Medi-Cal Negotiated Rates	10/01/03 - 06/30/04	3,410	292,690	35,084	727	145,108	3,181	126,064
U.		00100100	00000000000000	200000000000	10080808080808	000000000000000000000000000000000000000			
7	Medicare/Medi-Cal Crossover Costs	10/01/03 - 06/30/04							
80 5	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03							1
5 0	Manual Land Concession Distinguish Charles	07/01/03 - 09/30/03							
8		10/01/03 - 06/30/04							
20 A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04							
		07/01/03 - 09/30/03	CONSOCIONO	100000000000000000000000000000000000000	representation	00000000000	20000000000	000000000000	
14	Enhanced SD/MC Costs	10/01/03 - 06/30/04		100					
	Eshanood COMAC CAMA I hance I forthe	07/01/03 - 09/30/03							
22A		10/01/03 - 06/30/04							
234	Enhanced SD/MC Published Charges	10/01/03 - 06/30/04							
	Extraction of Control of the Control	07/01/03 - 09/30/03		+.					
4	Chiefficou Spring regulated rates	10/01/03 - 06/30/04			-	*****************	ACCOUNTS OF THE PARTY OF		300000000000
1	Enhanced SD/MC (Perhapess) Costs	107/01/03 - D6/30/04							
		07/01/03 - 06/30/04 07/01/03 - 06/30/04					-		
38	(Relugees) Negotiated Rates	07/01/03 - 06/30/04			Contract of the Contract of th				
	11.00 m. m. 11.00 A. A.	07/01/03 - 08/30/03	disconstanting	Contraction of the	Name of the second	0.0000000000000000000000000000000000000	edecoposeos	operiorismo.	000000000000000000000000000000000000000
28	nearmy rammes costs	10/01/03 - 06/30/04							
8		07/01/03 - 09/30/03							
30A	readily rannes swa upper Linus	10/01/03 - 08/30/04							
-	Healthy Families Published Charges	07/01/03 - 09/30/03							
314		10/01/03 - 06/30/04							
324	Healthy Families Negotlated Rates	10/01/00 - 06/30/04							
H	and the second s					The second		2000	

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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

	County: Los Angeles	0.	¥	S.					
1	County Code: 18		0	Ь	σ	œ	S		Ocino
90	Legal Entity, Aspen reami Services al Entity Number: 00519		Service	Service	Service	Service	Service	Function	Function
1	Mode: 15 - Outpatient (Program 1)		Function 87	runcuon 77	- Constant	1 Tribones			
			7,600	3.45%					
	Allocation Percentage		371	16,199					
-	Total Units		1,231	45,166			2000	Contractor Contractor	Section of the sectio
	(1008 COS)	Maria Santa Appendia Santa Santa Santa Santa Santa Santa Santa Santa Santa Santa Santa Santa Santa Santa Santa	CE &	279					
	Cost per Unit		437	3.52			V		
	SMA per Unit		4.37	3.52					
	Published Charge per Unit		232	279					
	Negotiated Rate / Cost per Citil	A CONTRACTOR CONTRACTOR				300000000000000000000000000000000000000	Contraction of the Contraction o	650000000000000000000000000000000000000	************
1	Medi-Cal Units	07/01/03 - 09/30/03	200	1,785					
4		10/01/03 - 00/30/03	245						
1	- Medicare/Medi-Cal Crossover Units	100000 - COLOUR							
4		TOTAL SOLUTION							
زاد	Enhanced SD/MC (Children) Units	10/01/03 - 06/30/04							
8	Call Consult of Call Consult	100000 - 001000 07104/03 - 08/30/04							
밁	Enhanced SD/MC (Rengees) Units	SOUTH TO THE TOTAL OF THE TOTAL							
-1:	Healthy Families (SED) Units	10/01/03 - 06/30/04			1				
5	Non-Modi.Cal Polis		51						CONTRACTOR OF THE PARTY OF
4	INCLINION CHICA	PERSONAL PROPERTY OF THE PERSON NAMED IN	Secretary Secretary	1.07					
m	Modi Cal Coets	07/01/03 - 09/30/03	. 000	1001-07					
13A		10/01/03 - 06/30/04	700'L	40, 109 0 283					
v	Medical SMA Doner Limits	07/01/03 - 05/20/03	1 308	50 737					
14A		10/01/03 - CO-20/10/10	2001	6.283					
2	Medi-Cal Published Charges	10/01/03 - 06/20/04	1,398						
8		07/01/FT3 - 09/30/D3							
9 9	Medi-Cal Negotiated Rates	10/01/03 - 06/30/04	1,062			-	200000000000000000000000000000000000000	or social association	200000000
8		00000							
1	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03							
7A		10/01/03 - 06/30/03						1	
00	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/03 - 06/30/04						1	
00 0	0	07/01/03 - 09/30/03							
A O	Medicare/Medi-Cal Crossover Published Charges	10/01/03 - 08/30/04							
SIC		07/01/03 - 09/30/03					-		
NS.	Medicare/Medi-Cal Crossover Negotiated Nates	10/01/03 - 06/30/04		appropriate the second	10	200000000000000000000000000000000000000	The second second	200000000000000000000000000000000000000	3c 000000000
11:	GCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCCC	07/01/03 - 09/30/03						1	
24.6	Enhanced SD/MC Costs	10/01/03 - 06/30/04					+	-	
315		07/01/03 - 09/30/03							
1 2	Enhanced SD/MC SMA Upper Limits	10/01/03 - 06/30/04					2		
33	Enhanced STAMC Published Charges	07/01/03 - 09/30/03						-	
23A		10/01/03 - 00/30/04							
24	Enhanced SD/MC Negottated Rates	0//01/03 - 08/30/04							The Part of the Pa
2	24A	TOWN TOWN TOWN	The second second	Section Section 2	Section 1	To the second se	-		
18	Enhanced SDMC (Rehypees) Costs	07/01/03 - 06/30/0							
18	Enhanced SO/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/0						112	
2	Enhanced SD/MC (Ralugues) Published Charges	07/01/03 - 08/30/04 07/04/03 - 06/30/04							000000000000000000000000000000000000000
15	Enhanced Survive (Newspaper) 1992		100000000000000000000000000000000000000						
8	Healthy Families Costs	DINUTES - DESCRIPTION							
8	294	10/01/03 - 06/30/04			-				
18	1	07/01/03 - 09/30/03				-			
18	Healthy Families SWA Upper Limits	MO0009 - 60/10/01				-			-
100	Liberton Complete Debilehad Chames	07/01/03 - 09/30/03				-			
8	31A regardly relitions reported one good	10/01/03 - 06/30/04			-				
100	Healthy Families Negotiated Rates	10/01/03 - 06/30/04						200	10.00
Æ.	soles decreasives entre salabas de la company de la compan		2000	-		_	The state of the s		

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Function 뚲 235 £ 193 90 843 Function 28,430 106,045 38,025 28,461 106,158 15,285 9,662 5,022 106,158 4 121,962 121,962 121,962 438.217 180,412 234,780 122,030 1.83 1.48 Function 1.83 849 87 1.48 뚲 2,283,249 653,060 1,682,665 849 291 100 00% 653,060 652,363 1,860,598 3 362 351 Mode Total 107/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 06/20/04 07/01/03 - 06/20/04 07/01/03 - 06/20/04 10/01/03 - 06/20/04 07/01/03 - 06/20/04 07/01/03 - 06/20/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 Enhanced SDAMC (Refugees) Costs of Proceeds of 2701/03 - 06/30/04 Enhanced SDAMC (Refugees) SAM Upper Limits of 2701/03 - 06/30/04 Enhanced SDAMC (Refugees) Published Charges 07/01/03 - 06/30/04 Enhanced SDAMC (Refugees) Negotiated Rates of 27/01/03 - 06/30/04 Legal Entity: ASSOCIATED LEAGUE OF MEXICAN-AMERICANS, Legal Entity Number: 00173 Mode: 15 - Outralism 19 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 10/01/03 - 06/30/04 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SDAMC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotlated Rates Healthy Femilies Published Charges Healthy Families SWA Upper Limits Medicare/Medi-Cal Crossover Units 32 Healthy Families Negotiated Rates 32A Entranced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Published Charge per Unit Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage Non-Medi-Cal Units Negotiated Rate Medi-Cal Costs Medit Cal Units Cost per Unit SMA per Unit

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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1968 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

530 530 530 3.03 3,52 3,03 ĸ 12,515 44,506 165,954 54,691 203,830 44,563 166,131 44,553 74,113 3,56 3.56 168,131 뚲 3 5 Function 뚲 267,063 220,969 351,363 180,708 267,360 180,708 13.98% 148,891 뚶 20,729 78,491 25,375 80,633 78,573 76,573 190 299 10,752 48,279 20,751 뚲 247,821 854,528 303,359 1,046,030 47 23% 823,637 1,587 922 1.93 128,542 251,852 248,088 1 83 248,088 855,440 **Function** ¥ | Enhanced SDAMC Coets | 07701/03 - 0970003 | 22A | Enhanced SDAMC SIAA Upper Limits | 07701/03 - 09700101 | 22A | Enhanced SDAMC Published Charges | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/03 - 0873004 | 07701/ 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07701/03 - 09/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 Legal Entity: ASSOCIATED LEAGUE OF MEXICAN-AMERICANS.
Legal Entity Number: 00173
Mode: 15 - Outpatient (Program 1) 07/01/03 - 09/30/03 07/01/03 - 09/30/03 Medicars/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates 22 Enhanced SDAAC SAAA Upper Limits 23 Enhanced SDAAC Published Charges 23A 24A Enhanced SD/MC Negotiated Rates MedicareMedi-Cal Crossover Costs - Medicare/Medi-Cal Crossover Units 10B Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges SMA per Unit Published Charge per Unit Negotiated Rale / Cost per 14A Medi-Cai SMA Upper Limits Medi-Cal Negotiated Rates Allocation Percentage Total Units Non-Medi-Cal Units Medi-Cal Costs - Medi-Cal Units Gross Cost

15,434

53,101

2,624

92.079

465,675

07/01/03 - 08/30/03 10/01/03 - 08/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/04

07/01/03 - 09/30/03 10/01/03 - 06/30/04

30 Healthy Families SMA Upper Limits 30A Healthy Families Published Charges 31A Healthy Families Negotiated Rates 32 Healthy Families Negotiated Rates 33 Neto-Medical Costs

07/01/03 - 09/30/03

10/01/03 - 06/30/04

Healthy Families Costs

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

50,907 Function 뚲 2.19 1,356 9,399 708 ĸ 2,188 4,189 238 2.19 MM 2.38 2.19 12,621 39,039 11,980 37,054 11,712 38,227 6,688 24,166 74,747 30,221 뚶 8,912 11,096 3.53 3.02 2,526 3,145 13,728 4,623 7,121 똣 1,058 0.07% 3.53 300 106 22 330 ž 901,505 94,757 470,344 93,049 449,234 87,894 618.924 181,558 436,924 100,001 Mode Total 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/61/03 - 06/30/03 100/1/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07.0103 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/20/04 07/01/03 - 06/20/04 10/01/03 - 06/20/04 10/01/03 - 06/20/04 07/01/03 - 06/20/04 07/01/03 - 06/20/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 09/30/03 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 08/30/ 10/01/03 - 08/30/ Enhanced SD/MC (Refugers) Costs
Enhanced SD/MC (Refugers) SMA Upper Limits
Enhanced SD/MC (Refugers) Published Charges
Enhanced SD/MC (Refugers) Inspirated Charges Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity. Cedars-Sinai Medical Center Legal Entity Number: 00178 Mode: 15 - Outpatient (Program 1) 30
Healthy Families SMA Upper Limits
31
Healthy Families Published Charges
32
Healthy Families Negotiated Rates
32
Healthy Families Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Units 10B | Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs 33 : Non-Medi-Gal Cost Non-Medi-Cal Units Negotiated Rate Medi-Cal Costs Medi-Cal Units Cost per Unit **Gross Cost**

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

83,346

16,585

8,589

64 989

253.985

10,0103 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/04

Healthy Families Published Charges

Healthy Families Negotiated Rates

Healthy Families SMA Upper Limits

Healthy Families Costs

07/01/03 - 09/30/03 10/01/03 - 06/30/04

07/01/03 - 09/30/03

Enhanced SD/MC (Relugues) Costs
Enhanced SD/MC (Relugues) SMA Upper Limits 97/01/03 - 06/30/04
Enhanced SD/MC (Relugues) Published Churges 97/01/03 - 06/30/04
Enhanced SD/MC (Relugues) Negotiated Rates 97/01/03 - 06/30/04

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PAGE 2 OF 2

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

DETAIL COST R

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Service Function Service Function 18,265 229,683 9,505 119,524 8 852 111,319 8,852 111,319 62 20.46% 39,451 331,295 8.40 4.37 4.07 Function 꽃 3,040 6,273 3,040 灹 2,865 1,496 1,420 1,388 1,923 634 £ 17,324 8,588 8,396 8,396 14,378 8,048 46,464 2.19 뚲 422,582 57,914 220,707 110,887 48 64% 174,264 787,433 2.36 24,540 56,204 54,970 Function Service ž 07/01/03 - 04/30/03 10/01/03 - 04/30/04 07/01/03 - 04/30/04 10/01/03 - 06/30/04 07/01/03 - 04/30/03 10/01/03 - 04/30/03 10/01/03 - 04/30/03 07/01/03 - 09/30/03 10/01/03 - 09/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 08/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotialed Rates Legal Entity. Cedars-Sinai Medical Center Legal Entity Number: 00178 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Published Charges Medicare/Medi-Caf Crossover Costs Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Medi-Cal Published Charges Healthy Families (SED) Units Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit Gross Cost Total Units 108

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DEPARTMENT OF MENTAL HEALTH PAGE 1 OF 9

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

꽃 56,874 56,874 50,894 203,842 49,808 9,097 10,202 32,094 9,284 28,236 9,076 28,568 2 10 106,101 238 £ 1.83 549 1,986 510 1,845 98 99 1,801 498 ¥ 888 120 125 166 137 ¥ 113,972 24,705 125,384 22,950 116,477 13,500 22,456 2,437 2,681 16,729 2,491 14,612 2,432 14,286 34,527 99 ¥ 20,984 3,321 23,085 3,086 5,722 5,722 5,246 5,848 5,710 03 1.29% 43,580 72,459 3,440 1.88 Function 뚶 3,010,494 773,037 2,738,574 754,955 2,678,218 82,190 349,610 92,520 393 720 5,816,571 Mode Total | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | Months | M 07/01/03 - 04/30/03 10/01/03 - 04/30/03 10/01/03 - 04/30/03 10/01/03 - 04/30/04 07/01/03 - 04/30/04 10/01/03 - 04/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 09/30/04 07/01/03 - 09/30/04 10/01/03 - 09/30/04 07/01/03 - 09/30/04 10/01/03 - 09/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 107/01/03 - 09/30/03 10/01/03 - 06/30/04 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity, Child & Family Center
Legal Entity, Unimber: 00210
Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotlated Rates Healthy Families Published Charges Medicara/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit County Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage Total Units Non-Medi-Cal Costs Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit

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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL. MH 1968 (04/04)

Loss Enth Marrier Costs Service	County Code: 19		W.	¥	SE SE	ĸ	¥	R	¥
	Legal Entity: Child & Family Center		Ŧ	-	7	¥	7	3	Z
1, 15 15 15 15 15 15 15	sgal Entity Number: 00210 Mode: 15 - Outpatient (Program 1)		Service	Function	Function	Function	Function	Function	Function
1,100 2,10			14	47	31	33	5.1		38
1,1,12,12,12,13,13,13,13,13,13,13,13,13,13,13,13,13,	Allocation Percentage		0.23%	0.17		ACOUNT.			
1976 1976	Total Units		11.572	8 150		4.272			
2.55 2.56	2000 000								000000000000
Professional Charges per Unit Professional Charges per Uni	Cost per Unit		2.10	2 10 2	20.00	2.10	01.7°	90.0	96.6
Proprieted Case Units	District Office and los		6.30	2.30	2 45	2.00	2 48	2 45	2 45
Medical Using per Unit Officing control 2.10	Lubished Credit par City		2 3	61.4	2.10	2.13	21.3	2 40	5.10
Modicare/Modifical Charges 166 166 Modicare/Modifical Charges 1707/1013 - 0002/004 40 816 1,100 Enhanced SDAMC (Children) Units 1707/1013 - 0002/004 450 776 Enhanced SDAMC (Children) Units 1707/1013 - 0002/004 450 776 Enhanced SDAMC (Children) Units 1707/1013 - 0002/004 450 776 Modificare/Modifical Units 1707/1013 - 0002/004 41 1789 347 Modificare/Modifical Units 1707/1013 - 0002/004 4 1789 347 Modificare/Modifical Units 1707/1013 - 0002/004 4 1789 347 Modificare/Modifical Units 1707/1013 - 0002/004 4 1789 347 Modificare/Modifical Chosts 1707/1013 - 0002/004 4 1789 347 Modificare/Modifical Chosts 1707/1013 - 0002/004 4 1789 347 Modificare/Modifical Chosts 1707/1013 - 0002/004 1707/1013 - 0002/004 1707/1013 - 0002/004 1707/1013 - 0002/004 Modificare/Modifical Chosts 1707/1013 - 0002/004 1707/1013 - 0002/004	Negotiated Kate / Cost per Unit		2.10	210	270	0.7	01.7	01.7	01.7
The property of the property	Med Out Italya	07/01/03 - 09/30/03	40	850		165	096		
Medicare/Medical Cast Crossover Units 1007/103 - 0052004 1522 1505 15	Medical Office	10/01/03 - 06/30/04	40	915		1,100	3,370		
1001013 - 082004 1001013 - 0	Modificachildedi Cal Creaman Laike	07/01/03 - 09/30/03							
Entherced SDAIC (Children) Units (1001/02 - 002004 5419 450 7765 6419 450 7765 6419 450 7765 6419 450 7765 6419 450 7765 6419		10/01/03 - 06/30/04							1000
100 100	Enhanced SDAMC (Children) Links	07/01/03 - 09/30/03							
Healthy Families (SED) Units		10/01/03 - 06/30:04							
Healthy Families (SED) Units Units UNITION 06/30/03 552 776 Nort-Med-Cal Costs 1001/03 - 06/30/04 5,419 176 776 Med-Cal Costs 1001/03 - 06/30/04 5,419 176 2,369 2,369 Med-Cal Costs 1001/03 - 06/30/04 84 1,265 2,369 2,369 Med-Cal Costs 1001/03 - 06/30/04 84 2,159 2,369 2,369 Med-Cal Costs 1001/03 - 06/30/04 84 1,275 2,316 3,47 Med-Cal Published Charges 1001/03 - 06/30/04 84 1,927 2,366 3,47 Med-Cal Published Charges 1001/03 - 06/30/04 84 1,025 2,316 3,47 Med-Care Med-Cal Crossover Costs 1001/03 - 06/30/04 84 1,025 2,316 3,47 Medicare Med-Cal Crossover SMA Upper Limits 1001/03 - 06/30/04 1,022 2,316 3,47 3,47 Enhanced SDMC Crossover Negotished Charges 1001/03 - 06/30/04 1,120 1,120 1,120 1,120 1,120 1,120 <t< td=""><td>Enhanced SDMIC (Refugees) Units</td><td>07/01/03 - 08/30/04</td><td></td><td></td><td></td><td></td><td></td><td>3.5</td><td></td></t<>	Enhanced SDMIC (Refugees) Units	07/01/03 - 08/30/04						3.5	
Mont-ModiCat Units Charles (Cac) Units Cac) Units Ca	Charles Contract of the Contra	07/01/03 - 09/30/03		532		T	240		
Non-Medical Units		10/01/03 - 06/30/04		450			1,570		
Med-Cal Costs OTTRITION ORGANICA 64 1,759 347 Med-Cal Costs Med-Cal Costs 4,1759 2,316 2,316 Med-Cal SMA Upper LImits 07/01/03 - 06/20/04 84 1,225 2,316 Med-Cal SMA Upper LImits 07/01/03 - 06/20/04 84 1,287 2,356 Med-Cal Negotiated Rales 07/01/03 - 06/20/04 84 1,287 2,356 Med-Car Negotiated Rales 07/01/03 - 06/20/04 84 1,287 2,356 Medicare/Med-Cal Crossover Costs 07/01/03 - 06/20/04 84 1,287 2,356 Medicare/Med-Cal Crossover Published Charges 07/01/03 - 06/20/03 64 1,287 2,356 Medicare/Med-Cal Crossover Published Charges 07/01/03 - 06/20/03 07/01/03 - 06/20/03 07/01/03 - 06/20/03 07/01/03 - 06/20/03 Enhanced SD/MC Costs 07/01/03 - 06/20/03 07/01/03 - 06/20/03 07/01/03 - 06/20/03 07/01/03 - 06/20/03 Enhanced SD/MC Pedighted Rales 07/01/03 - 06/20/03 07/01/03 - 06/20/03 07/01/03 - 06/20/03 07/01/03 - 06/20/03 Enhanced SD/MC Pedighted Charges 07/01/03 -	Nor-Medi-Cal Units		5,419	180	The same of the sa	765	2,573		
Med-Cal Codes (1975) 2.316 2.316 Med-Cal Codes (1976) 2.006 389 2.316 Med-Cal SMA Upper LImits (1071) (1071) 2.006 389 Med-Cal SMA Upper LImits (1071) (1071) 2.006 389 Med-Cal SMA Upper LImits (1071) (1071) 3.00 3.30 Med-Cal Magdiand Charges (1071) (1071) 3.00 3.30 Med-Cal Magdiand Charges (1071) (1071) 3.00 3.30 MedicareMed-Cal Crossover Coats (1071) (1071) 3.00 3.30 MedicareMed-Cal Crossover Published Charges (1071) 3.00 3.00 MedicareMed-Cal Crossover Published Charges (1071) 3.00 3.00 Enhanced SDARC SMA Upper Limits (1071) 3.00 3.00 Enhanced SDARC Costs (1071) 3.00 3.00 Enhanced SDARC Mack Library Families SMA Upper Limits (1071) 3.00 Indition of Costs (1071) 3.00 Enhanced SDARC Refuses (107	0.0000000000000000000000000000000000000	nzmittig baradung	NA CALL SERVICE	1 789	A CONTRACTOR	347	2.020		
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DEPARTMENT OF MENTAL HEALTH PAGE 3 OF 5

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL. MH 1968 (96/04) County: Los Angeles

Extraction Control C	51	County: Los Angeles County Code: 19		ĸ	£	Æ	N.	XX.	N.	NR.
Section business Section Secti		Lenal Entity. Child & Family Center		0	Ь	0	2	S		ח
National Filterinary National Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filterina Filtr	809	Entity Number: 00210		Service	Service	Service	Service	Service	Service	Service
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1,000 1,00				41	42	45	47	52	3	3
State United Charge Unit	-	Mocation Percentage		20.24%	39,69%	1.36%	0.69%	2.56%		0.4
Control College Colleg		otal Units		540,213	1 064 617	36,296	17,631	88,208		84,534
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DEPARTMENT OF MENTAL HEALTH
PAGE 4 OF 5

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968 (08004)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

¥ 3.61 3.60 8 DOS. 250 324 ¥ 2 81% 45,236 163,186 3.70 3.60 28,551 77,003 22,163 94,527 27,232 30,035 77,812 7,360 4,335 15,636 18 944 3 330 16 040 3 240 15 808 3,833 800 ž 2.078 355 1,945 18,240 7,489 29,673 9,072 35,703 7,681 7,474 28,412 30,786 3.70 3,60 1,561 8,500 1,314 7,197 1,278 7,002 3.61 £ 0.08% 3,356 3,70 3.81 3.80 뚲 4,783 2.10 2.10 80.385 127,071 536,385 142,508 601,550 129,828 548,022 126,809 535,277 254,894 꽃 2.15 2.10 뜻 07/01/03 - De-20-03 10/01/03 - De-20-03 10/01/03 - De-20-03 10/01/03 - De-20-03 07/01/03 - De-20-03 10/01/03 - De-20-03 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/03 07/01/03 - 08/30/03 07/01/03 - 09/30/03 10/01/03 - 09/30/03 67/01/03 - 09/30/03 07/01/03 - 09/30/03 10/01/03 - 09/30/04 07/01/03 - 09/30/04 10/01/03 - 09/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/05 - 08/30/03 07/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/03 anced SDMC (Relupees) Costs (7701/03 - 26/2004 anced SDMC (Relupees) SMA Upper Limits (7701/03 - 26/2004 anced SUMC (Relupees) Pabilished Charges (7/01/03 - 06/2004 anced SDMC (Relupees) Negotiated Rates (7/01/03 - 06/2004 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 08/30/04 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/KG - 09/3G Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cai Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negodiated Rates Legal Enthy Child & Family Certier

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Mode: 15 - Outpatent (Program 1) Enhanced SD/IMC Published Charges Medicare/Medi-Cal Crossover Costs Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Enhanced SD/MC (Refugees) Units Healthy Families Published Charges Medicare/Medi-Cal Crossover Units Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal SMA Upper Umits Medi-Cal Published Charges Medi-Cal Negotiated Rates Published Charge per Unit Enhanced SD/IMC Costs teattry Families Coets Allocation Percentage Non-Madi-Cal Costs Non-Medi-Cat Units Medi-Cal Costs Total Units Gross Cost Cost per Unit SWA per Unit Medi-Cal Units 15A

DEPARTMENT OF MENTAL HEALTH PAGE 5 OF 5

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968 (09/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Service Function Service Function AG Service Function Service Function 뉙 11.754 22,289 5,139 31,838 4,614 28,582 4,541 28,130 3.12 1,460 4,550 83 æ 108 198 36.631 Function 3.52 Service Function 3.52 3 18 AC Service Function Thanced SDAMC Published Charges 1070 103 - 09/30/03 | 1001/03 - 09/30/03 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 | 1001/03 - 09/30/04 10/01/03 - 04/30/03 10/01/03 - 04/30/04 10/01/03 - 04/30/04 10/01/03 - 04/30/03 10/11/03 - 04/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/20/03 (05/05/03 - 06/20/03 (07/05/03 - 06/20/03 (07/05/03 - 06/20/03 (07/05/03 - 06/20/03 07/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 08/30/04 10/01/03 - 06/30/04 Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Negotlated Rates Legal Enthy, Child & Family Center Agal Enthy Number, 00210 Moder, 15 - Outpatient (Program 1) Enhanced SDAMC Published Charges Medicare/Medi-Cai Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SDAMC SMA Upper Limits nhanced SDA4C (Refugees) Costs Enhanced SOAMC (Refugees) Units Enhanced SDAAC Negotlated Rates Healthy Families Published Charges Healthy Families SMA Upper Limits Enhanced SD/MC (Children) Units Healthy Families Negotiated Rates Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotisted Rates Published Charge per Unit Enhanced SD/MC Costs **Teathy Families Costs** Adocation Percentage Non-Medi-Cal Units Non-Medi-Car Costs Medi-Cal Costs Medi-Cal Units Set per Unit SMA per Uni

DEPARTMENT OF MENTAL HEALTH PAGE 4 OF B

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

R 12,607 2,129 6,063 1.93 5 F 41,263 10.924 9,626 2.08 57,484 1.93 뜻 2.093 3,518 Ĕ 128,317 1,341,063 454,748 1,569,875 371,892 1275,881 22,788 23,936 27,841 53,243 뜻 172,834 1.93 Service Function 뜻 25,578 411 524 113,569 336 625 113,560 122,110 2.08 12 326 361,940 138.8:2 1.93 Function Service F
 Medi-Cal Costs
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 Medi-Cal Published Charges
 10/10/103 - 06/30/03

 Medi-Cal Published Charges
 10/10/103 - 06/30/03

 Medi-Cal Published Charges
 10/10/103 - 06/30/03

 Medicare/Medi-Cal Crossover SMA Upper Limits
 10/10/103 - 06/30/03

 Medicare/Medi-Cal Crossover SWA Upper Limits
 10/10/103 - 06/30/03

 Medicare/Medi-Cal Crossover Published Charges
 07/01/03 - 06/30/04

 Medicare/Medi-Cal Crossover Negotiated Rates
 10/01/03 - 06/30/04

 Enhanced SD/MC SMA Upper Limits
 10/01/03 - 06/30/04

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DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

County: Los Angeles

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

5,011 ž 1,214 1.57 1,019 7,094 7,865 7,865 1,906 8,748 뜻 19.854 33.464 1.69 1.57 1.57 1.57 4.643 28,553 28,553 31,002 7,20 7,20 280 K 1.83 89 55,657 392,672 1.57 214,575 361,663 87.381 6,080 20,937 6,601 22,732 5,663 19,503 5,883 19,503 10,482 19,162 111,865 16,457 16,457 3,730 4,039 220 3,465 Function 똧 10,876,767 3,209,318 12,218,832 7,079,722 2.676.672 148,767 685,478 165,756 138,335 2,861,606 10,162,894 Mode Total 638,305 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 10/10/103 - 09/30/03 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 10/01/03 - 05/30/03 Lighers | Costs | 07701703 - 06/30004 | Ugaes | SAA Upper Limits | 67/01/03 - 06/30004 | Ugaes | Published Cherges | 07/01/03 - 06/30004 | Ugaes | Negotiated Faters | 07/01/03 - 06/30004 07/01/03 - 09/30/03 10/01/03 - 06/30/04 10/01/03 - D6/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 107/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 05/30/03 10/01/03 - 06/30/04 Legal Entity: Char & Family Guidance Center Legal Entity Number: 00207 Mode: 15 - Oxtoalest (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare Medical Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Enhanced SD/MC (Refugees) Costs Healthy Femilies Published Charges Healthy Families SMA Upper Limits Enhanced SD/MC (Children) Units Healthy Families Negotlated Rates Published Charge per Unit Negotiated Rate / Cost per Unit Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Allocation Percentage Healthy Families Costs County Code: 19 Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit

DEPARTMENT OF WENTAL HEALTH
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DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986 (96/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

FISCAL YEAR 2003 - 2004

Function č 8 ž 22 838. 3,549 26,600 45 100 28 4 8 4 8 4,151 8 ž 6,994 8,135 8,853 78,155 350,909 350,909 350,909 6,653 181,818 82,162 1.93 ¥ 2,981 3,389 28,251 108,855 32,115 123,744 28,263 101,198 26,263 107,520 1,436 119,355 238 13,608 1.93 뚲 18,095 66,827 20,544 75,983 16,801 62,138 2.38 83 \mathfrak{F} 9,930 50,400 50,400 39,563 604,872 165,516 688,715 135,359 561,593 10.695 54,284 12,142 145,790 5,145 26,114 19,042 70,134 2.36 Function 뚲 07/01/03 - 06/20/03 10/01/03 - 06/20/04 10/01/03 - 06/20/04 10/01/03 - 06/20/04 10/01/03 - 06/20/04 10/01/03 - 06/20/04 07/01/03 - 09/30/03 10/01/03 - 09/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 :0101/03 - 06/30/04 07/01/03 - 06/30/03 10/1/03 - 06/30/03 07/01/03 - 09/30/03 07/01/03 - 08/30/03 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 Enhanced Spike, Refugees Losts on Limits of 1/10 III 2 - 04/00 Enhanced Spike, Refugees Published Charges 7/70 I/03 - 04/00 Enhanced Spike (Refugees) Negotiated Rates (III/N) I/03 - 06/20/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Published Charges Legal Entity. Child & Famity Guidance Center Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Coets Healthy Families Published Charges Enhanced SD/MC Negotiated Rates Heatthy Families SMA Upper Limits 32 Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Entranced SD/MC (Children) Units Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Published Charge per Unit Enhanced SD/MC Costs Healthy Families Costs Allocation Percentage Total Units Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

MH 1966 (08/04)

30,85% 485,531 99 257 Service Function 330,22 꽃 1,145,840 1,301,095 152,275 1,084,032 152,275 78 899 551,312 1,336 27,014 398,895 2,197,803 1 93 58,146 2,578 2,578 52,137 2,578 52,137 3,153 Service Function 829,058 뚲 79,535 .93 300 5,412 1,735 2,018 1,650 1,650 10,981 Service 뚲 10,691 12,435 757 10,168 757 10,169 3 510 1.035 unction £ 1 8 1.83 \mathfrak{F} 3,434 51,141 8,104 8,104 47,451 6,638 6,638 6,638 2.08 1.93 3,985 4,522 3,668 3,698 5,537 Service 1430 5,141 1.83 183 2,819 10,644 3,328 510 417 4 417 ¥ 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 05/20/04 10/01/03 - 05/20/04 10/01/03 - 05/20/04 10/01/03 - 05/20/03 10/01/03 - 05/20/03 10/01/03 - 05/20/03 10/01/03 - 05/20/03 10/01/03 - 05/20/03 10/01/03 - 05/20/03 10/01/03 - 05/20/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/20/03 19/0 / 10/3 - 06/20/04 07/01/03 - 09/20/03 10/01/03 - 06/30/04 07/01/fc3 - 09/30/C3 10/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 09/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 09/35/03 07/01/03 - DA/3C/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 Legal Entity. Child & Family Guidance Center Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Enhanced SD/MC (Refugees) Costs Enhanced SD/MC (Refugees) SMA Upper Limits Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Enhanced SD/IMC Published Charges Enhanced SD/IMC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC Negotiated Rates 31 Healthy Families Published Charges Enhanced SD/MC (Children) Units Healthy Families SMA Upper Limits 32 Healthy Families Negotiated Rates SMA per Unit Published Charge per Unit Negotinifed Rate / Cost per Unit County: Los Angeles Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Allocation Percentage Total Units Gross Cost lealthy Families Costs County Code: 19 Non-Medi-Cal Units Non-Medi-Car Costs nced SDIMC (Medi-Cal Costs Medi-Cal Units Cost per Unit

DEPARTMENT OF MENTAL HEALTH
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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

MH 1966 (06/04)

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

წ 25,630 88,527 22,991 290,687 290,697 260,762 260,762 858,774 334,188 3.92 20,258 ž 10,680 2,579 9,560 9,580 3,321 345,894 61,458 66,210 334,269 4 28% 173,168 731,310 15,676 3.92 Service 뿚 1,313 33,083 1,313 1,484 1,381 54,457 149,101 80, TOB 3.92 156,746 248,458 Service 쑫 3,620 388 24.530 24,530 408 201 뚶 10,619 10,619 11,422 12,985 116,443 7,986 126,596 9,079 143,913 7,425 117,691 17,691 5,502 1,54% 3.847 1.93 Œ 304,322 91,443 353,976 74,782 289,481 8,158 5,158 8,578 13,624 38,747 2 45% 206,588 419,157 2.36 1 93 ¥ 07/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 Enhanced SD/MC Published Charges 10/01/03 - 06/30/04

Enhanced SD/MC (Refugees) Costs 10/01/03 - 06/30/04

Enhanced SD/MC (Refugees) Costs 07/01/03 - 06/30/04

Enhanced SD/MC (Refugees) SMA Upper Limits 07/01/04 - 06/20/04

Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/20/04

Enhanced SD/MC (Refugees) Published Charges 07/01/03 - 06/20/04 10/01/03 - 06/30/04 07/01/03 - 08/30/03 07701/03 - 09/30/03 10/7/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicars/Medi-Cal Crossover Negotiated Rates Legal Entity: Child & Family Guidance Center Legal Entity Number: 00207 Mode: 15 - Outpatent (Program 1) 30 Healthy Families SMA Upper Limits 30A Healthy Families Published Charges 31 Healthy Families Negotiated Rates 32 Healthy Families Negotiated Rates 32A Enhanced SD/MC SMA Upper Limits Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Enhanced SD/MC Costs Published Charge per Unit Healthy Families Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit Total Units Gross Cost 108

DEPARTMENT OF MENTAL HEALTH
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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (08/04) CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

	County, Los Angeles County Code: 19	×	MR	Æ	¥.	K.	S. S.	8	A G
1	Legal Entity, Child & Family Guidance Center		2	AK	N. P.	AM	Ž	Series S	Coning
03	Entty Number, 90207		Service	Service	Service	Service	Custing	Cupation	Function
	Mode: 15 - Outpatient (Program 1)		Function	디	FUNCTION	Function	FUNCTION	77	77
1			62	9	9	9	4 2000	0.000	6000
≅	Allocation Percentage		0.16%		0,74%	0.00	1		2.8
1	Otal Units		6,525		3/20	3,137	100		DAC
10	Gross Cres		27,532	1	127,111	10,720			
4	and a contract of the second s	000000000000000000000000000000000000000	667		3.40	3.40	3.48		3.48
믜	Cost per Unit		127	4.77	3.52	3.52	3.52	3.52	3.52
"	SMA per Unit		200		373	3.23	3.23		3.23
-	Published Charge per Unit		3.34		8	8	2 22		272
-	Negotiated Rate / Cost per Unit		3.82	3.92	3.23	3.63	3.63		Section Control
14		CONTRACT CONTRACTOR		300	13 371	20	14.747	1.444	
-	Medi-Cal Units	40/01/03 - 08/30/04		2811	22,082	1,316	38,496		
-		COLOCIOS COLOCIOS							
-	Medicare/Medi-Cal Crossover Units	SOURCE - CONTROL							
\dashv		מוויטווים - המומחום							
	Enhanced SD/MC (Children) Units	OCIONA CERSONS							
		10/01/03 - 05/30/04				1			
8	Enhanced SD/MC (Retugees) Units	97/01/U3 - U6/30/U4					598		
-	Lookh, Familiae (SED) Linke	07/01/03 - US/30/03		007	400		3 103		
¥	Podrijy ranmas (CLC) Comp	10/01/03 - 06/30/04		480	180	4 704	Olive A	130	83
12	Non-Medi-Cal Units		6.525	0	00/	The second second			A11212121212121
		07/01/03 - 09/30/03		927	45,403	170	51,316		
_	Medi-Cal Costs	40/04/03 - 06/30/04		11,581	74,982	4,469	133,957		
21		N7M1M3 - 09/30/03		983	47,066	176		5,083	
	Medi-Cal SMA Upper Limits	AOVINA DEPONDA		12.284	77,729	4,632	135,506		
4		הטוטבוסט - מטובטונט		882	43,188	162		4,864	
	Medi-Cal Published Charges	10/01/03 - 06/30/04		11,019	71,325	4,251			
7		07/04/03 - 09/30/03		- 882	43,188	162	47,633	4,664	
وَام	Medi-Cal Negotiated Rates	10/01/03 - 06/30/04		11,019	71,325	4,251	124,342		1000000000
ali	000000000000000000000000000000000000000	Company opinion	0.000.000.000.000	200000000000000	-		0.4.60		
T	Medicare/Medi-Cal Crossover Costs	40/04/03 - 03/20/04							
4		הטוטבוסט בטויטונים							
	Medicare/Medi-Cal Crossover SMA Upper Limits	40/04/03 - 08/30/04							
2		07/01/03 - 00/30/73				5)			
6	Medicare/Medi-Cal Crossover Published Charges	10/01/03 - 06/30/04							
		07/01/03 - 09/30/03							
30	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/03 - 06/30/04						distribution of	0.0000000
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	Enhanced SD/MC Costs	07/01/03 - 09/30/03							
21A		10/01/03 - 00/30/04							
	Enhanced SD/MC SMA Upper Limits	07/01/03 - 08/30/03							1
22A		70/01/03 - 00/30/03							
2	Enhanced SD/MC Published Charges	4004102 OGTOUN							
23A		במיספיסט במיוחיםו							
	Enhanced SD/MC Negotiated Rates	01/01/03 - 08/30/04							
24A		10/01/03 - 00/10/01	and designation of the second	SOURCE STORY	Contractor Contractor	1		***************************************	
1.	Enhanced SD/MC (Refugees) Costs								
	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
1.	Enhanced SD/MC (Rehypeas) Published Charges								
_	Enhanced SD/MC (Herugoes) regotalied rules	-	300000000000000000000000000000000000000	000000000000	200000000	0000000000	000000000000000000000000000000000000000	200000000000000000000000000000000000000	30000000
lg.		07/01/03 - 09/30/03					2,06	- 0	
5	Healthy Families Costs	10/01/03 - 06/30/04		1,978	82		10,730		
5		M7M4M3 - 00/4MM3					2,105	2	
8	Healthy Families SMA Upper Limits	10/01/01 - 08/30/04		2,098	679		10,923	9	
5 6		07/01/03 - 09/30/03					1,902	25	-
344	Healthy Families Published Charges	10/01/03 - 06/30/04		1,882	623		10,02	2 3	
512		E0/05/60 - 69/10/10					208'1	2	-
324	Healthy Families Negotiated Rates	10/01/03 - 06/30/04		1,862	623	-	10,023	10000	
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DEPARTMENT OF MENTAL HEALTH

FISCAL, YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

12,289 18,033 10,863 Function ¥ 2.00 306 848 Service ¥ 2,393 6,387 2,679 2.36 6,331 2.09 135 3,029 181 52,122 406,169 127,006 123,006 123,008 454,604 123,008 2.09 108,935 192,629 ¥ 101,823 475, 189 186, 336 531, 829 186, 336 531, 829 1 83 166 491 1.64 3 473,706 Function 15.244 18 1.83 3 4.007 6,552 8,125 7,333 7,333 8,083 6,531 100,00% 1,310,205 4,828,311 1,486,378 5,403,823 1,469,376 5,403,823 1,300,400 8 179 773 4,790,735 Mode Total | Enhanced SD/MC Costs | 100 pt 100 p 10/01/03 - 04/2003 10/01/03 - 04/2004 10/01/03 - 06/2003 10/01/03 - 06/2003 10/01/03 - 04/2003 10/01/03 - 04/2003 10/01/03 - 04/2003 07/01/03 - 09/00/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 09/30/03 10/01/03 - 09/30/03 10/01/03 - 09/30/03 10/01/03 - 05/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 (07/01/03 - 06/30/04 (07/01/03 - 06/30/04 (07/01/03 - 06/30/04 07/01/03 - 06/30/04 (07/01/03 - 06/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 09/30/03 Legal Entry, ChistNet Youth & Family Services
Legal Entry Number: 00783
Node: 15 - Outpatent (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicara/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Healthy Families Published Charges Healthy Families SWA Upper Limits 32 Healthy Families Negotlated Rates Enhanced SD/MC (Children) Units SMA per Unit Published Charge per Unit Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Allocation Percentage
Total Units
Gross Cost
Cost per Unit Non-Medi-Cal Units Medf-Cal Costs Medi-Cal Units

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 2

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986 (04/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

Service Function 1,745 156,809 619,303 3.89 39,741 Function Service £ Service 뜢 1,322 1,322 1,181 2.09 Service Function ¥ 33,426 37,411 37,411 81,107 33,131 15,852 2 09 25,893 ¥ 2882 뚲 824,584 3,373,430 922,671 922,871 3,775,528 817,288 3,343,562 Function 42 42 66 19% 391,047 2.38 1,998,418 ¥ 07/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 07701/03 - 09/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/03 07701/03 - 09/30/03 10/01/03 - 09/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 Legal Erith, Chidhel Youth & Family Services Entity Number, 00783 Mode; 15 - Outputert (Program 1) hanced SDAMC (Rehignes) Costs
hanced SDAMC (Rehignes) SAA Upper Limits
hanced SDAMC (Rehignes) Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover Negotiated Rates Healthy Families Costs

29A
Healthy Families SMA Upper Limits
31A
Healthy Families Published Charges
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Healthy Families Negotiated Rates
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Healthy Families Negotiated Rates Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Costs Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Unit Entranced SD/MC (Children) Units County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negottated Rates Published Charge per Unit Enhanced SD/MC Costs Allocation Percentage Total Units Non-Medi-Cal Units hanced SDMC Medi-Cal Costs Medi-Cal Units Cost per Unit

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Healthy Families Published Charges Healthy Families SWA Upper Limits

Healthy Families Negotlated Rates

Von-Medi-Cal Costs

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80,526 241,554

97/01/03 - 06/30/04

Healthy Families Costs

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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1996 (04/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Function N. 83 38 228 140 뜻 25,848 5,952 5.750 8,843 5,750 80 241 499 16,808 2.28 2.522 37,558 Function ¥ 119,030 80,117 223,142 77,401 77,401 77,401 77,401 77,401 33,948 Service Function 똣 161,891 457,902 106,841 307,864 105,273 297,760 59.478 168.228 F 뚲 1 062 3,103 2,891 8,446 1,943 5,678 12,202 184 뚲 1,409,722 4,023,039 1,362,342 3,867,840 1,362,342 100,00% 10,736,119 2,095,042 3,887,840 Mode Total 9701403 - 04/30/04 10/01/03 - 04/30/04 10/01/03 - 04/30/04 10/01/03 - 04/30/03 10/01/03 - 04/30/03 10/01/03 - 04/30/03 10/01/03 - 04/30/03 10/01/03 - 04/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/2/103 - 1943003 16/2/103 - 06/3003 10/0/103 - 06/3003 07/0/103 - 06/3003 10/0/103 - 06/3003 10/0/103 - 06/3003 10/0/103 - 06/3003 07/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/03 8) Costs
89 SAA Upper Limits 07/01/03 - 04/30/04
89 SAA Upper Limits 07/01/03 - 04/30/04
89 Nagolisted Charges 07/01/03 - 04/30/04
99 Nagolisted Rates 07/01/03 - 04/30/04 07/01/03 - 05/30/04 07/01/03 - 09/30/03 D7/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/03 10/01/03 - 06/30/04 Legal Entity. Childrens Hospital of Los Angeles. Entity Number: 00179 Mode: 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Enhanced SD/MC Published Charges Enhanced SDAMC SMA Upper Limits nhanced SOAM (Perlopees) Costs inanced SOAM (Rehopees) SAM inhanced SOAM (Rehopees) Publis inanced SOAM (Rehopees) Negoti Medicare/Medi-Cal Crossover Costs Enhanced SD/MC Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SDAMC (Refugees) Units Enhanced SD/MC (Children) Units County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal SMA Upper Limits Medi-Cal Published Charges Medi-Cal Negotiated Rates Enhanced SD/AMC Costs Non-Medi-Cal Units Negotiated Rate Medi-Cal Costs Medi-Cal Units Cost per Uni Gross Cost



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DEPARTMENT OF MENTAL HEALTH PAGE 2 OF 2

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1968 (04/04)

8 Service Ę 20 20 28181 88 Function ¥ 961.9 12,620 4,031 4,031 12,096 18,801 4,172 5,305 5,205 52,873 159,352 45,443 235,753 Function 뚲 923 146,768 32,929 31,813 13,963 41,859 443,284 60.76% 366,415 1,005,924 ¥ 1,949 81,461 179,649 41,365 39,966 39,966 38,966 1 888 3 134 2.38 17,529 2.28 ¥ 3.818 1.455 3,267 102,680 298,787 60,113 201,096 66,770 194,279 66,770 2.28 29.285 1,069 145,196 509,092 Function Service 曼 (2001/03 - 04/20/04 (27/04/03 - 04/20/03 (27/04/03 - 04/20/03 (27/04/03 - 04/20/04 (27/04/03 - 04/20/04 (27/04/03 - 04/20/04 (27/04/03 - 04/20/04 0770103 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/04 (07/01/03 - 08/30/03 10/01/03 - 08/30/03 97/01/03 - 09/30/03 10/01/03 - 06/30/04 97/01/03 - 06/30/04 97/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 09/03/03 10/01/03 - 09/03/03 10/01/03 - 09/03/03 10/01/03 - 09/03/04 10/01/03 - 09/03/04 07/01/03 - 09/03/04 07/01/03 - 09/03/04 07/01/03 - 06/30/03 10/04/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 Enhanced SUNAC (Rethypers) Codts
Enhanced SUNAC (Rethypers) SMA Upper Limbs 9770103 -0870004
Enhanced SUNAC (Rethypers) Plublished Changes 0770103 -0870004
Enhanced SUNAC (Rethypers) Plublished Changes 0770103 -0870004 07/01/03 - 09/30/03 10/01/03 - 06/20/04 10/01/03 - 06/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Published Charges Chidrens Hospital of Los Angeles Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotiated Rates Legal Entity Number 00178 Mode, 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SDAMC SMA Upper Limits Enhanced SD/MC Negodated Rabs Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Coets Medicare/Medi-Cal Crossover Units 10B Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotlated Rates Published Charge per Unit Enhanced SD/MC Costs Healthy Families Costs 30A Healthy Families SMA 31A Healthy Families Public 32A Healthy Families Nego 32A Non-Medi-Cel Costs Allocation Percentage Non-Medi-Cal Units Legal Eritty Medi-Cal Costs Medi-Cal Units

Healthy Families Published Charges

Healthy Families Negotiated Rates

DEPARTMENT OF MENTAL HEALTH
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FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

11,037 10,799 წ 2,815 4,434 4,652 1.871 183 \mathfrak{F} 12,173 15,817 15,817 15,817 52,848 15,078 96.925 297,156 218.054 428,503 2.36 წ 7,580 388 450 211 Function E 4,164 1,963 1,963 4,368 130,181 \mathfrak{S} 850 536 830 0.03% 1.83 487 გ 75,17 88,385 71,737 204,192 5,145,278 1,813,832 6,397,498 729.074 1,613,832 100,00% Mode Total 07/01/03 - 06-30/03 10/01/03 - 06-30/03 10/01/03 - 06-30/03 10/01/03 - 06-30/03 10/01/03 - 06-30/03 10/01/03 - 06-30/03 10/01/03 - 06-30/03 10/01/03 - 06-30/03 10/01/03 - 06-30/03 07/01/03 - 09/30/03 10/01/03 - 09/30/04 07/01/03 - 09/30/03 10/01/03 - 09/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/03 07/91/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 09/30/04 10/01/03 - 09/30/04 07/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 09/30/03 10/01/03 - 09/30/03 10/01/03 - 09/30/03 harreed SDAAC (Rehigees) Costs

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Legal Enthy Number, 00091

Moder, 15 - Outpatient (Program 1) Medicare/Medi-Cal Crossover Negotiated Rales | Healthy Families SMA Upper Limits | 30A | Healthy Families Published Charges | 31A | Healthy Families Negodialed Rates | 32A | Healthy Families Negodialed Rates | 33A | Nochhed Cal Casts Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Lmits Enhanced SD/MC Negotlated Rates Healthy Femilies Published Charges Medicare/Medi-Cal Crossover Costs - Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units 10A Enhanced SD/MC (Children) Units Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negotiated Rates Published Charge per Unit Negoliated Rate / Cost per Enhanced SD/MC Coets Healthy Families Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Cost per Unit

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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986 (96/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

298,891 132,857 Function G 1,442 6,106 1,442 6,406 102 144 8.497 2,714 45,403 106,173 Function 8 2 75,440 48,722 126,003 46,722 46,722 48,445 1,435,251 \mathcal{E} 28.976 4,632 4,839 4,859 4,859 4,899 4,890 1,945 15,895 F 135 9 238 27 135 60 g 261,201 283,788 274,005 120,249 270,527 283,786 274,005 2 38 2 38 2 38 \mathfrak{E} 198 98 5 101 Function Service \mathfrak{F} 97/01/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/04 10/01/03 - 08/30/03 10/01/03 - 08/30/03 10/01/03 - 08/30/03 07/01/03 - 09/30/04 10/01/03 - 08/30/04 07/01/03 - 09/30/03 07701/03 - 08/2003 1001/03 - 08/2004 10/01/03 - 08/2004 10/01/03 - 08/2004 10/01/03 - 08/2004 10/01/03 - 08/2004 10/01/03 - 08/2004 Enhanced SDMC Relugees) Costs
Enhanced SDMC (Relugees) SMA Upper Limits 07/01/03 - 06/30/04
Enhanced SDMC (Relugees) Published Charges 07/01/03 - 06/30/04
Enhanced SDMC (Relugees) Negotisted Rates 07/01/03 - 06/30/04 10/05/03 - 08/30/04 10/01/03 - 06/30/04 67/01/03 - 08/30/03 10/01/03 - 08/30/04 07/01/03 - 09/30/03 07/01/03 - 09/30/03 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Croseover Negotlafied Rates Legal Entity, Chaldren's Institute Interrational Legal Entity Number: 00691 Mode: 15 - Outpalent (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Healthy Families SMA Upper Limits Medicare/Medi-Cal Crossover Costs Healthy Families Published Charges Healthy Families Negotlated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit County: Los Angeles County Code: 19 Healthy Families (SED) Units Medi-Cai Published Charges Medi-Cal-SMA Upper Limits Medi-Cal Negottated Rates Published Charge per Unit Enhanced SD/MC Costs Healthy Families Costs Medi-Cal Costs Allocation Percy Medi-Cal Units Gross Cost
Cost per Unit
SMA per Unit

33 Non-Medi-Cal Casts

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FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL WH 1966 (09/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Function 3,312 1,158 8,347 1,158 7,957 8,347 98 9 წ 13,747 8,992 8,992 6,665 3,037 318,040 127,766 318,040 3,300 121,795 f 4.457 2,833 070 880 \mathfrak{F} 8,544 420 8,963 10,205 3,798 916 604 5,069 11,048 ೪ 1,370 543 \$ 158 Function f 10/01/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 05/20/03 1040 1/03 - 05/20/04 07/01/03 - 05/20/04 10/01/03 - 05/20/04 07/01/03 - 05/20/04 10/01/03 - 05/20/04 07/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/04 10/01/03 - 06/30/04 10/01/03 - 06/30/04 07/01/03 - 06/30/04 07/01/03 - 06/30/03 10/01/03 - 06/30/03 10/01/03 - 06/30/04 07/01/03 - 08/30/03 10/01/03 - 08/30/04 10/01/03 - 08/30/04 10/01/03 - 08/30/04 07/01/03 - 08/30/04 07/01/03 - 08/30/04 anced SDAMC (Rehignes) Costs (7701/03 - 04/30/04 seried SDIMC (Rehignes) SMA Upper Limits (7701/03 - 04/30/04 Serings SDIMC (Rehignes) Published Charges (7701/03 - 04/30/04 seried SDIMC (Rehignes) Negotiated Rates (7701/03 - 04/30/04 Medicare/Medi-Cal Crossover Published Charges Medicare/Medi-Cal Crossover SMA Upper Limits Medicare/Medi-Cal Crossover Negotlated Rates Legal Entity, Chalcher's Institute International Legal Entity Number: 00661 Mode: 15 - Outpatient (Program 1) Enhanced SD/MC Published Charges Enhanced SD/MC SMA Upper Limits Enhanced SD/MC Negotiated Rates Healthy Families Published Charges Medicare/Medi-Cal Crossover Costs Healthy Families SMA Upper Limits Healthy Families Negotiated Rates Medicare/Medi-Cal Crossover Units Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Children) Units Negotiated Rate / Cost per Unit Healthy Families (SED) Units County: Los Angeles County Code: 19 Medi-Cal SMA Upper Limits Medi-Cal Published Charges Cost per Unit SMA per Unit Published Charge per Unit Medi-Cal Negotiated Rales Enhanced SD/MC Costs Healthy Families Costs 33 Non-Med-Cal Costs Allocation Percentage Non-Medi-Cal Units Medi-Cal Costs Medi-Cal Units Gross Cost

DEPARTMENT OF MENTAL HEALTH
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FISCAL YEAR 2003 - 2004

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DETAIL COST REPORT

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Throwood SDMC (Rehigness) SMA Upp

Enhanced SDMC (Rehigness) And Opportation

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Legal Endy Community Co Negotiated Rate / Cost per Unit Healthy Families (SED) Units Medi-Cal Published Charges Medi-Cal SMA Upper Limits Medi-Cal Negottated Rates Entranced SD/MC Costs Non-Medi-Cal Units Medi-Cal Costs Allocation Pero Total Units Gross Cost Medi-Cal Units Cost per Unit SAM per Unit

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1986 (96/94)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
PAGE 2 OF 3

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (66/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

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DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 1

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

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Medicare/Medi-Cal Crossover Units

Negotiated Rate / Cost per Unit

Medi-Cal Units

Enhanced SD/MC (Refugees) Units Enhanced SD/MC (Chadren) Units

11 Healthy Families (SED) Units

Non-Med-Cal Units Medi-Cal Costs

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SECULO CONTRACTOR OF COMPANY TO THE PROPERTY OF COMPANY	07M1M3 - 09/30/03		969			
Healthy Families Costs	10/01/03 - 06/30/04		3,214	388	1	
	07/01/03 - 09/30/03		1.486			
Healthy Families SMA Upper Limits	10/01/03 - 06/30/04		6,861	852		
	07/01/03 - 09/30/03		751			
Healthy Femilies Published Charges	10/01/03 - 06/30/04		3,470	431		
	07/01/03 - 09/30/03		751			
Healthy Families Negotlated Rates	10/01/03 - 06/30/04		3,470	431	-	
		Telegraphical and the second	49,647	338	1,311	
Non-Medi-Cal Costs	-	-				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

Legal Entity, Community Courselling Service Legal Entity Number: 00180 Mode: 15 - Outpatient (Program 1)

County Code: 19

Medi-Cal Published Charges Medi-Cal SMA Upper Limits

23,847 18,803

33 Non-Medi-Cal Costs

DEPARTMENT OF MENTAL HEALTH
PAGE 1 OF 3

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL MH 1966 (06/04)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH PAGE 2 CF 3

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

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	County: Los Angeles		¥	Z.	ž	ž	T	NK	MIN
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+			15,471	1009	337,705	1,903,291	190 BEL	2000	
#		202000000000000000000000000000000000000	1.821	1.62	1,82	1.62	1.62	1.82	1,62
+	SMA per Unit		2.36	2.36	2.36	236	28	99 +	4.30
T	Published Charge per Unit		166	1.66	1.66	00.1	68.5	001	100
1	Negotialed Rate / Cost per Unit		- 8	- 68	99	1.05	8	8	8
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8A o	Medi-Cal Units	19/01/03 - 06/30/04	4,340	330	65,596	719,785	25,020	18,315	0.832
1	Bendings And Consequent Inde	07/01/03 - 09/30/03							
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	Enhanced SD/MC (Children) Units	10/01/01 - 05/30 DA							
8 8	Enhanced SD/MC (Refugees) Units	07/01/03 - 08/30/04							
9 _		07,41,403 - 09,730-13				14,055			707
13	Healthy Families (SED) Units	10/01/03 - 06/35/04				44 181	9 66 5	00000	970
25	Non-Medi-Cal Units		3,555	The second second	103,004	1000		02002	**************
3		07/01/03 - 09/30/03	1,128		29,815	401,495		6.368	48 22R
3A	Medi-Call Costs	10/01/03 - 06/30/04	7,885	9009	119,181	531 613			6.3
4	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,463	770	154 807	1	125 847	[21,080
्र ।		07/01/03 - 09/30/03	1 020		27,241	1	24,402	5,818	4,460
15	Medi-Cal Published Charges	10:01:03 - 06/30/04	7,204	548	108,539	1	91,333		14,827
5		07/01/03 - 09/30/03	1,029		27.24	366,827	24,402	5,510	4
16A	Medi-Cal Negotiated Rates	10/01/03 - 06/20/04	7,204	- 548	108.889	1 194 843	61,333	30,433	14,827
11	0.0000000000000000000000000000000000000	07/01/03 - 09/30/03							
17 A	Medicare/Medi-Cai Crossover Costs	10/01/03 - 06/30/04							
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500		07/01/03 - 09/30/03							
18A	Medicare/Medi-Cal Crossover Published Charges	10/01/03 - 06/30/04							
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1 A	Enhanced SD/MC SMA Upper Lmks	10/01/03 - 06/30/04							
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24A	Enhanced SD/MC Negotiated Rates	10/01/03 - 06/30/04						disconsistant of	000000000000000000000000000000000000000
1 ly	Enhanced SD/MC (Refunes) Costs	07/01/03 - 06/30/04	200000000000000000000000000000000000000						
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2	Healthy Families Costs	07/01/03 - US/30/03				80.272			6
8		במוניסו - נמוניםודם				33,170			
8	Healthy Eamilies SMA Honer Limits	07/01/03 - 09/30/03				104,267		10	17
30A	and a second of the second of	10/01/03 - 05/30/04				23,331			
31	Healthy Pamilies Published Charges	10/01/03 - 05/30/04				73,340			330
32		07/01/03 - 09/30/03				23,331		-	870
32A	Healthy Families Negotiated Rates	10/01/03 - 06/30/04		200		/3,340			
1	一日のからの、日日の日の日の日の日の日の日の日の日の日の日の日の日の日の日の日の日の日の	The last in case of the last o			TOWN WAY		12 150		

Exhibit B



RECEIVED

November 25, 2014

Commission on
State Mandates

LATE FILING

November 24, 2014

Heather Halsey Executive Director Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814

Re:

Incorrect Reduction Claim (IRC)

Handicapped and Disabled Students II, 12-0240-I-01 Government Code Sections 7572.55 and 7576 Statutes of 1994, Chapter 1128; Statutes of 1996, Chapter 654 Fiscal Years 2002-2003 and 2003-2004 Los Angeles County, Claimant

Dear Ms. Halsey:

The State Controller's Office is transmitting our response to the above-named IRC.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely,

JIM Ľ. SPANO, Chief

Mandated Cost Audits Bureau

Division of Audits

JS/kw

14663

RESPONSE BY THE STATE CONTROLLER'S OFFICE TO THE INCORRECT REDUCTION CLAIM (IRC) BY LOS ANGELES COUNTY

Handicapped and Disabled Students II

Table of Contents

<u>Description</u>	Page
SCO's Response to County's Comments	
Declaration (Affidavit of Bureau Chief)	Tab 1
State Controller's Office Analysis and Response	Tab 2
Los Angeles County's reimbursement claim for FY 2002-03	Tab 3
Los Angeles County's reimbursement claim for FY 2003-04	Tab 4
Commission on State Mandates' Statement of Decision, Handicapped and Disabled Students II Program (02-TC-40, 02-TC-49)	Tab 5
Commission on State Mandates' Parameters and Guidelines, Handicapped and Disabled Students II Program (02-TC-40, 02-TC-49)	Tab 6
Commission on State Mandates' Corrected Parameters and Guidelines, Handicapped and Disabled Students II Program (02-TC-40, 02-TC-49)	Tab 7
Commission on State Mandates' Amended Parameters and Guidelines, Handicapped and Disabled Students II Program (02-TC-40, 02-TC-49)	Tab 8
SCO Audit Start Letter dated August 12, 2008	Tab 9
Los Angeles County's Management Representation Letter dated April 30, 2010	Tab 10
SCO's indirect cost calculations	Tab 11
SCO's revised IRC calculations	Tab 12
Los Angeles County's program codes to track mandate-related services	Tab 13
Email correspondence with county staff on October 6, 2008	Tab 14
Memo from Paul McIver, District Chief, Child, Youth and Family Program Administration dated May 11, 2009	Tab 15
Email correspondence with county staff on April 22, 2009	Tab 16
Los Angeles County's administrative offset calculations submitted with claims	Tab 17
SCO's administrative offset calculations	Tab 18

Note: References to Exhibits related to county's IRC filed June 11, 2013, as follows:

- Exhibit A PDF page 18
- Exhibit B PDF page 73
- Exhibit C PDF page 94
- Exhibit D PDF page 111

Tab 1

OFFICE OF THE STATE CONTROLLER 1 300 Capitol Mall, Suite 1850 2 Sacramento, CA 94250 Telephone No.: (916) 445-6854 3 4 **BEFORE THE** 5 COMMISSION ON STATE MANDATES 6 STATE OF CALIFORNIA 7 8 9 No.: CSM 12-0240-I-01 INCORRECT REDUCTION CLAIM ON: 10 11 Handicapped and Disabled Students II Program AFFIDAVIT OF BUREAU CHIEF Chapter 1128, Statutes of 1994 12 Chapter 654, Statutes of 1996 13 LOS ANGELES COUNTY, Claimant 14 15 I, Jim L. Spano, make the following declarations: 16 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 17 years. 18 2) I am currently employed as a Bureau Chief, and have been so since April 21, 2000. 19 Before that, I was employed as an audit manager for two years and three months. 20 3) I am a California Certified Public Accountant. 21 4) I reviewed the work performed by the SCO auditor. 22 5) Any attached copies of records are true copies of records, as provided by the Los Angeles County or retained at our place of business. 23 6) The records include claims for reimbursement, along with any attached supporting 24 documentation, explanatory letters, or other documents relating to the above-entitled Incorrect Reduction Claim. 25

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7) A review of the claims for fiscal year (FY) 2002-03 and FY 2003-04 was completed on May 28, 2010.

I do declare that the above declarations are made under penalty of perjury and are true and correct to the best of my knowledge, and that such knowledge is based on personal observation, information, or belief.

Date: October 31, 2014

OFFICE OF THE STATE CONTROLLER

By:

Im L. Spano, Chief

Mandated Cost Audits Bureau

Division of Audits

State Controller's Office

Tab 2

STATE CONTROLLER'S OFFICE ANALYSIS AND RESPONSE TO THE INCORRECT REDUCTION CLAIM BY LOS ANGELES COUNTY

For Fiscal Year (FY) 2002-04 and FY 2003-04

Handicapped and Disabled Students II Program Chapter 1128, Statutes of 1994, and Chapter 654, Statutes of 1996

SUMMARY

The following is the State Controller's Office's (SCO) response to the Incorrect Reduction Claim (IRC) that Los Angeles County filed on June 11, 2013. The SCO audited the county's claims for costs of the legislatively mandated Handicapped and Disabled Students II Program for the period of July 1, 2002, through June 30, 2004. The SCO issued its final report on May 28, 2010 (Exhibit C).

The county submitted reimbursement claims totaling \$3,276,316—\$1,703,889 for fiscal year (FY) 2002-03 (**Tab 3**) and \$1,572,427 for FY 2003-04 (**Tab 4**). Subsequently, the SCO audited the claims and determined that \$2,558,437 is allowable and \$717,879 is unallowable. The county claimed unallowable costs primarily because the county overstated costs by using inaccurate units of service, and overstated offsetting revenues. In calculating offsetting revenues, the county used inaccurate Medi-Cal units and deducted unsupported revenues for the audit period, and applied an incorrect funding percentage for Short Doyle/Medi-Cal for FY 2002-03.

The following table summarizes the audit results:

Cost Elements	Actual Costs Claimed	Allowable per Audit	. <u></u>	Audit Adjustment
July 1, 2002, through June 30, 2003				
Direct costs: Psychotherapy of other treatment services	\$ 2,981,091	\$ 2,407,966	<u>\$</u>	(573,125)
Total direct costs Indirect costs	2,981,091 203,322	2,407,966 165,995		(573,125) (37,327)
Total direct and indirect Less offsetting reimbursements	3,184,413 (1,480,524)	2,573,961 (1,185,536)	·	(610,452) 294,988
Total program costs Less amount paid by the State ¹	\$ 1,703,889	1,388,425	<u>\$</u>	(315,464)
Allowable costs claimed in excess of (less than) amount paid		\$ 1,388,425		
July 1, 2003, through June 30, 2003				
Direct costs: Psychotherapy of other treatment services	\$ 2,839,465	\$ 2,266,155	<u>\$</u>	(573,310)
Total direct costs Indirect costs	2,839,465 235,416	2,266,155 187,972		(573,310) (47,444)
Total direct and indirect Less offsetting reimbursements	3,074,881 (1,502,454)	2,454,127 (1,284,115)		(620,754) 218,339
Total program costs Less amount paid by the State ¹	\$ 1,572,427	1,170,012	<u>\$</u>	(402,415)
Allowable costs claimed in excess of (less than) amount paid		\$ 1,170,012		

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment
Summary: July 1, 2002, through June 30, 2004			
Direct costs: Psychotherapy of other treatment services	\$ 5,820,556	\$ 4,674,121	\$ (1,146,435)
Total direct costs Indirect costs	5,820,556 438,738	4,674,121 353,967	(1,146,435) (84,771)
Total direct and indirect Less offsetting reimbursements	6,259,294 (2,982,978)	5,028,088 (2,469,651)	(1,231,206) 513,327
Total program costs Less amount paid by the State ¹	\$ 3,276,316	2,558,437	\$ (717,879)
Allowable costs claimed in excess of (less than) amount paid		\$ 2,558,437	

¹ Payment information as of July 25, 2014.

The county contends that the data set used by the SCO to determine allowable costs was incorrect and did not accurately capture the actual costs of services rendered. In addition, the county contends that the SCO audit used certain assumptions in calculating offsetting reimbursements that resulted in the understatement of Federal Financial Participation and the overstatement of State General Funds related to the Early and Periodic Screening, Diagnosis, and Treatment (EPSDT) services. The county contests \$448,202 for the audit period—\$216,793 for FY 2002-03 (\$143,443 in direct costs, \$14,008 in indirect costs, and \$59,342 in offsetting reimbursements) and \$231,409 for FY 2003-04 (\$131,570 in direct costs, \$19,974 in indirect costs, and \$79,865 in offsetting reimbursements).

I. SCO REBUTTAL TO STATEMENT OF DISPUTE – CLARIFICATION OF REIMBURSABLE ACTIVITIES, CLAIM CRITERIA, AND DOCUMENTATION REQUIREMENTS

Parameters and Guidelines

On May 26, 2005, the Commission on State Mandates (Commission) determined that Chapter 1128, Statutes of 1994 and Chapter 654, Statutes of 1996 imposed a state mandate reimbursable under Government Code section 17561 (**Tab 5**). The Commission adopted the program's parameters and guidelines on December 9, 2005 (**Tab 6**), corrected it on July 21, 2006 (**Tab 7**), and amended it on October 26, 2006 (**Tab 8**). The correction added language to Section V, Preparation and Submission, that allows eligible claimants to claim costs using the cost report method. The amendment relates to the closing out of the program after FY 2005-06. Beginning in FY 2006-07, the program becomes part of the consolidated parameters and guidelines that is made up of the Handicapped and Disabled Students, Handicapped and Disabled Students II, and SED Pupils: Out-of-State Mental Health Services Programs.

Following are excerpts from the Handicapped and Disabled Students II Program's parameters and guidelines that are applicable to the audit period (Tab 8).

Section I, Summary of Mandate, provides a summary of the mandate. It states:

I. SUMMARY OF MANDATE

On May 26, 2005, the Commission on State Mandates (Commission) adopted its Statement of Decision in *Handicapped and Disabled Students II*, finding that Government Code sections

7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Department of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999 (Cal. Code Regs., tit. 2 §§ 60000 et seq.), impose a reimbursable statemandated program on counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The Handicapped and Disabled Students program was initially enacted in 1984 and 1985 as the State's response to federal legislation (Individuals with Disabilities Education Act, or IDEA) that guaranteed to disabled pupils, including those with mental health needs, the right to receive a free and appropriate public education. Three other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include Handicapped and Disabled Students (CSM 4282), Reconsideration of Handicapped and Disabled Students (04-RL-4282-10), and Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05).

Eligible claimants are *not* entitled to reimbursement under these parameters and guidelines for the activities approved by the Commission in *Handicapped and Disabled Students* (CSM 4282), *Reconsideration of Handicapped and Disabled Students* (04-RL-4282-10), and *Seriously Emotionally Disturbed (SED) Pupils: Out of State Mental Health Services* (97-TC-05).

These parameters and guidelines address only the amendments to the *Handicapped and Disabled Students* program. The Commission found, pursuant to the court's ruling in *Hayes v. Commission on State Mandates* (1992) 11 Cal. App.4th 1564, that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Department of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999, constitute a reimbursable state-mandated program since the state "freely chose" to impose the costs upon counties as a means of implementing the federal IDEA program.

These parameters and guidelines are effective for reimbursement claims filed for costs incurred through the 2005-06 fiscal year. Commencing with the 2006-07 fiscal year, reimbursement claims shall be filed through the consolidated parameters and guidelines for *Handicapped and Disabled Students* (04-RL-4282-10), *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05).

Section III, Period of Reimbursement, identifies the period of reimbursement. It states:

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the County of Stanislaus (02-TC-40) on June 27, 2003, and filed by the County of Los Angeles (02-TC-49) on June 30, 2003. Therefore, except as expressly provided in Section IV. G (5), the period of reimbursement begins July 1, 2001.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by the Government Code section 17564.

Section IV, Reimbursable Activities, identifies the reimbursable activities. It states:

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities.

Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty or perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Claims should *exclude* reimbursable costs included in claims previously filed, beginning in fiscal year 2001-2002, for the Handicapped and Disabled Students program (CSM 4282). Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are eligible for reimbursement:

A. Interagency Agreements (Cal. Code Regs., tit. 2, § 60030)

The one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:

- 1) Resolving interagency disputes at a local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2 § 60030, subd. (c)(2).)
- 2) A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- 3) Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- 4) At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- 5) The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- 6) The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)

Some costs disallowed by the State Controller's Office in prior years are now reimbursable beginning July 1, 2001 (e.g., medication monitoring). Rather than claimants re-filing claims for those costs incurred beginning July 1, 20014, the State Controller's Office will reissue the audit reports.

- 7) The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- 8) Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)

(The activities of updating or renewing the interagency agreements are not reimbursable.)

- B. Referral and Mental Health Assessments (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)
 - 1) Work collaboratively with the local educational agency to ensure that assessments performed prior to referral are as useful as possible to the community mental health service in determining the need for mental health services and the level of services needed. (Gov. Code, § 7576, subd. (b)(1).)
 - 2) A county that receives a referral for a pupil with a different county of origin shall forward the referral within one working day to the county of origin. (Gov. Code, § 7576, subd. (g); Cal. Code Regs., tit. 2, § 60040, subd. (g).)
 - 3) If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and the local educational agency of the county determination within one day. (Cal Code Regs., tit. 2, § 60045, subd. (a)(1).)
 - 4) If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(2).)
 - 5) Notify the local educational agency when an assessment is determined necessary. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 6) Provide the assessment plan to the parent. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 7) Report back to the referring local educational agency or IEP team within 30 days from the date of the receipt of the referral if no parental consent for a mental health assessment has been obtained. (Cal. Code Regs., tit. 2, § 60045, subd. (c).)
 - 8) Notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. (Cal. Code Regs., tit. 2, § 60045, subd. (d).)
 - 9) Provide the parent with written notification that the parent may require the assessor to attend the IEP meeting to discuss the recommendation when the parent disagrees with the assessor's mental health service recommendation. (Cal. Code Regs., tit. 2, § 60045, subd. (f).)
 - 10) The county of origin shall prepare yearly IEP reassessments to determine the needs of a pupil. (Cal. Code Regs., tit. 2, § 60045, subd. (h).)
- C. Transfers and Interim Placements (Cal. Code Regs., tit. 2 § 60055)
 - 1) Following a pupil's transfer to a new school district, the county shall provide interim mental health services, as specified in the existing IEP, for thirty days, unless the parent agrees otherwise.
 - Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.
- D. Participate as a Member of the Expanded IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal Code Regs., tit. 2, § 60100)
 - When a recommendation is made that a child be placed in an out-of-state residential
 facility, the expanded IEP team, with the county as a participant, shall develop a plan for
 using less restrictive alternatives and in-state alternatives as soon as they become

- available, unless it is in the best educational interest of the child to remain in the out-of-state school. (Gov. Code, § 7572.55, subd. (c).)
- 2) The expanded IEP team, with the county as a participant, shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)
- 3) The expanded IEP team, with the county as a participant, shall ensure that placement is in accordance with the admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)
- 4) When the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties shall ensure that: (1) the mental health services are specified in the IEP in accordance with federal law, and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).)
- E. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)
 - 1) Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)
 - 2) When the IEP team determines that it is necessary to place a pupil with a disability who is seriously emotionally disturbed in a community treatment facility, the lead case manager shall ensure that placement is in accordance with admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)
 - 3) Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is cost-effective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).)
 - 4) Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)
 - 5) Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
 - 6) Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)
 - 7) Evaluate every 90 days the continuing stay criteria, as defined in Welfare and Institutions Code section 4094, of a pupil placed in a community treatment facility every 90 days. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(8).)
 - 8) Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(10).)

- F. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))
 - Authorize payments to residential facilities based on rates established by the Department of Social Services in accordance with Welfare and Institutions Code sections 18350 and 18356. This activity requires counties to determine that the residential placement meets all the criteria established in Welfare and Institutions Code sections 18350 through 18356 before authorizing payment.
- G. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))
 - 1) The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 2) The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 3) Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 4) Provide case management services and individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 5) Beginning July 1, 2004, provide mental health assessments, collateral services, intensive day treatment, and day rehabilitation services when required by the pupil's IEP. These services shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 6) Provide medication monitoring services when required by the pupil's IEP. "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)
 - 7) Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

(When providing psychotherapy or other mental health treatment services, the activities of crisis intervention, vocational services, and socialization services are not reimbursable.)

Section V, Claim Preparation and Submission, identifies the two methods of submitting claims for reimbursement. It states:

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in section IV of this document. Each claimed reimbursable cost must be supported by source documentation as described in section IV. Additionally, each reimbursement claim must be filed in a timely manner.

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate: the direct cost reporting method and the cost report method.

Direct Cost Reporting Method

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

- 1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
- 2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

Cost Report Method

A. Cost Report Method

Under this claiming method, the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with claiming instructions. A complete copy of the annual cost report, including all supporting schedules attached to the cost report as filed with the Department of Mental Health, must also be filed with the claim forms submitted to the State Controller.

B. Indirect Cost Rates

To the extent that reimbursable indirect costs have not already been reimbursed, they may be claimed under this method.

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

Section VII, Offsetting Revenues and Other Reimbursements, identifies applicable offset requirements. It states:

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any of the following sources shall be identified and deducted from this claim:

- 1. Funds received by a county pursuant to Government Code section 7576.5.
- 2. Any direct payments or categorical funding received from the state that is specifically allocated to any service provided under this program. This includes the appropriation made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amounts of \$12,334,000 (Stats. 2001, ch. 106, items 4440-131-0001), and the \$69 million appropriations in 2003 and 2004 (Stats. 2003, ch. 157, item 6110-161-0890, provision 17; Stats. 2004, ch. 208, item 6110-161-0890, provision 10).
- 3. Private insurance proceeds obtained with the consent of a parent for purposes of this program.
- 4. Medi-Cal proceeds obtained from the state or federal government that pay for a portion of the county services provided to a pupil under the Handicapped and Disabled Students program in accordance with federal law.
- 5. Any other reimbursement received from the federal or state government, or other non-local source.

Beginning July 1, 2001, realignment funds under the Bronzan-McCorquodale Act that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493 § 6 (SB 1895).)

SCO Claiming Instructions

In compliance with Government Code section 17558, the SCO issues claiming instructions for mandated programs in order to assist local agencies and school districts in claiming reimbursable costs. The SCO issued claiming instructions for Chapter 1128, Statutes of 1994 and Chapter 654, Statutes of 1996 in January 2006 (Exhibit B). The county used this version to file its reimbursement claims (Tabs 3 and 4).

II. COUNTY OVERSTATED COSTS BY CLAIMING UNSUPPORTED MEDICATION MONITORING COSTS, AND MISCALCULATING THE RELATED INDIRECT COSTS AND OFFSETTING REIMBURSEMENTS

Issue

The county's IRC challenges a portion of Findings 1, 2, and 3 in the SCO's final audit report issued May 28, 2010, related to unsupported medication monitoring costs, and the related indirect costs and offsetting revenues, consisting of direct costs of \$275,013, indirect costs of \$33,982, and offsetting revenues of \$139,207.

The SCO concluded that the county claimed unsupported medication monitoring costs and miscalculated the associated indirect costs and offsetting revenues.

The county would like the SCO to reconsider audit adjustments in light of information identified by the county subsequent to the issuance of the final audit report.

SCO Analysis

The county claimed \$717,879 in unallowable costs because it claimed unsupported costs and miscalculated its related indirect costs and offsetting revenues.

As noted in the SCO's final audit report, the county initially did not have support for its claims in a testable format that we could verify. At that time, the county could not provide detailed information regarding the services provided, including the client receiving service, type of service, date of service, duration of service, etc. County staff asserted that the identifiers set up in its system were unreliable, and suggested that the county should query its database to identify detail of services provided.

The county's methodology was to identify all related services of clients who received an assessment at one of the three county-run facilities dedicated to assessing AB 3632 client eligibility. The county ran three different database queries; each query failed to support costs claimed and contained errors. The errors included names of clients who were not in the program, clients that were not eligible for the program, duplicate transactions, and partial/incomplete transactions. The county did not provide the SCO with the parameters it used for the three initial queries.

We worked with the county to develop its query parameters for a fourth query report. We suggested clarifying the parameters of the query to identify eligible clients, such as by establishing an age limit so that the query would not identify clients over 22 years old as part of the program. The county ran the fourth query and presented the results as support for its claims. The detailed unit-of-services report provided did not support claimed costs.

The program's parameters and guidelines, Reimbursable Activities, section IV, applicable to the time period, specify that only actual costs may be claimed. Further, actual costs must be traceable and supported by source documents that show the validity of such costs (**Tab 8**):

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty or perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The county is asserting that the claim information and support it provided in the course of the audit is erroneous or incomplete. The county believes that the SCO should reconsider its audit adjustments based on the new information.

The SCO contacted the county by phone on July 28, 2008, to initiate the audit, and confirmed the entrance conference date with a start letter dated August 12, 2008 (**Tab 9**). The SCO issued the final report on May 28, 2010 (**Exhibit C**). In response to the findings, the county agreed with the audit results. Further, the county provided a management representation letter asserting that it made available to the SCO all pertinent information in support of its claims (**Tab 10**). The county provided information regarding its reconsideration request in June and August 2012 (**Exhibit A-1**).

Government Code section 17558.5 requires that an audit by the SCO shall be completed not later than two years after the date that the audit is commenced. Government Code section 17561, subdivision (d)(3), specifies that initial claims are not subject to payment if submitted more than one year after the filing deadline in the Controller's claiming instructions.

Both the Government Code and the California Constitution prohibit the gift of public funds to any individual, corporation, or another government agency. Government Code section 8314, subdivision (a), provides that it is unlawful for any elected state officer to use public resources for purposes that are not authorized by law. The California Constitution article 16, section 6, specifies that the Legislature shall have no power to make a gift of public funds.

The SCO completed the audit and issued the final audit report within the two-year statutory period. In June 2012 and August 2012, the county requested that the SCO consider costs based on information that was not provided in the course of the audit. The deadline to file an amended claim for FY 2002-03 and FY 2003-04 was May 2008.

Consequently, the county is requesting that the SCO consider costs not previously provided after the statutory period to file an amended claim, which is approximately four years after the filing deadline for the FY 202-03 and FY 2003-04 claims. The county's request for the SCO to consider such costs is also two years after the statutory period for the SCO to issue the final audit report.

The SCO is prohibited from making a gift of public funds. Therefore, the SCO has no authority to consider costs based on information that was not provided during the course of the audit, the statutory period to file an amended claim, or the statutory period for the SCO to issue the final report.

County's Response

The County contends that the data used by the SCO to determine allowable costs was incorrect and did not accurately capture the actual costs of services rendered. In addition, the SCO audit used certain assumptions in calculating off-setting reimbursements, which resulted in the understatement of off-setting Federal Financial Participation and the overstatement of off-setting State General Funds related to the Early and Periodic Screening, Diagnosis and Treatment (EPSDT) services.

Therefore, this IRC seeks to have the following amounts of the \$717,879 disallowed by the SCO reinstated:

- Fiscal Year 2002-03: \$216,793
- Fiscal Year 2003-04: \$231,409

SCO's Comment

Our objective was to determine whether the costs of the county-filed claims are reimbursable under the program's parameters and guidelines adopted by the Commission. This includes tracing costs of county-filed claims to source documentation to ascertain the validity and accuracy of the costs.

The county's IRC submission contains an incomplete filing, inaccurate calculation of allowable indirect costs, miscategorization of the questioned costs, and other items we will address in our response to the county's arguments.

The county's IRC filing does not include the reimbursement claims filed with the SCO. The exhibit in the IRC filing includes the claims prepared by the county's mental health department that were submitted to its auditor-controller (**Exhibit D**). We have included the actual claim forms filed with the SCO as part of our response (**Tabs 3 and 4**). These forms were signed by the county's auditor-controller and submitted to the SCO for reimbursement of state-mandated program costs.

The indirect cost calculations presented by the county (Exhibit A-8) are not the calculations the SCO used in our final audit report. We have included the actual calculations from the working papers as part of our response (Tab 11). The SCO calculations are consistent with the allocations of indirect costs used by the county in its claims. The reduction in indirect costs is primarily due to the reduction in direct costs.

Concerning the challenged costs, the county did not identify its proposed adjustments to the correct category. For example, the county's direct and indirect costs adjustments are shown net of offsetting revenues. Further, the offsetting revenues adjustment proposed by the county does not include the audits adjustments made to direct and indirect costs. Placing the county's adjustments in the correct category results in a \$2,354 difference in the net adjustment for FY 2003-04. We could not determine why our revised amounts do not reconcile to the county's proposed adjustments. A comparison of the challenged amounts is shown in the table below.

	Fiscal	Year	
	2002-03		2003-04
County's IRC calculation Direct costs Indirect costs Offsetting reimbursements	\$ 143,443 14,008 59,342	\$	131,570 19,974 79,865
Total	\$ 216,793	\$	231,409
Revised SCO IRC calculation Direct costs Indirect costs Offsetting reimbursements	\$ 323,629 20,404 (127,240)	\$	411,076 32,778 (210,091)
Total	\$ 216,793	\$	233,763
Difference Direct costs Indirect costs Offsetting reimbursements	\$ 180,186 6,396 (186,582)	\$	279,506 12,804 (289,956)
Total	\$ 	\$	2,354

¹SCO recalculated amounts are based on information provided in the county's IRC (Tab 12).

A summary of the county's arguments are presented in bold below and our response follows:

1. The SCO's audit findings do not represent the actual amount of mandated costs for medication support services and related indirect costs. The SCO incorrectly reduced medication support services costs because the data it relied on for its audit findings erroneously excluded actual allowable costs. The SCO should also consider certain contractor costs that were not included in the original claims because the costs were not correctly identified in the county's systems.

As previously noted, the county did not provide support for its claims when the audit was initiated in a format that could be verified. When the audit was initiated, the county had difficulty identifying the individual services that make up the total claimed mental health services; the service-related information includes client, type, duration, units, Medi-Cal eligibility, etc.

The county has identifiers set up in its system to capture and track mandate-related costs; these identifiers include unique service function codes and plan identification codes (**Tab 13**). County staff informed the SCO that identifiers in its system are unreliable due to inconsistencies in use (**Tabs 14 and 15**). For example, clients of the state-mandated program are coded as individuals in other programs, and clients of other program are coded as part of the state-mandated program.

As in the prior audit, the county proposed using a database query to identify the mandated-related services; the query would identify clients that went through the assessment process (Tab 14). The county ran three generations of query parameters and results; each query failed to support claimed costs and highlighted concerns. The first and second queries did not support claimed costs and contained partial transactions (Tab 14). Partial transactions are unfinalized transactions that are in various stages of completion; the county information-technology staff termed these transactions as invalid or incomplete. The results of the third query did not include information regarding Medi-Cal clients, and all of fiscal years were commingled in one file (Tab 16). The county performed a limited, non-statistical review of the third query results. The third query included services for clients that were ineligible and who were part of other programs; county staff believed that the identifiers were used inconsistently (Tab 15). For the three prior queries, the county did not provide the query parameters for our review. Therefore, the SCO cannot comment on the design of the queries; we can only address the results. We continued to work with the county to identify its costs and related revenues. The county presented the fourth query results as the support for its claims. We reviewed the query parameters and corresponding results and determined them to be reasonable; we then computed costs and the associated offsetting revenues.

As noted above, the audit was initiated with a telephone contact on July 28, 2008, and the final audit report was issued on May 28, 2010. In June 2012 and August 2012, four years after audit initiation date and over two years after the final audit report was issued, the county asserted that the information it provided in support of its claims did not identify all eligible costs and that it presented incomplete or erroneous information to the SCO. In essence, the county argues that the fourth query results did not capture all eligible costs.

The regulations for the reimbursement of state-mandated costs do not provide for the consideration of claims outside of the statutory period. Both the Government Code and the California Constitution prohibit the gift of public funds to any individual, corporation or another government agency. Therefore, the SCO has no authority to consider claims made outside of the statutory period and is prohibited from making a gift of public funds.

If the SCO is directed by the Commission to consider the new costs and associated revenues, we would need to perform additional testing and review. The new costs were not included in the support provided by the county in the course of the audit and, therefore, were not considered in the scope of audit work performed. The county has not provided in its IRC the query parameters or underlying basis for the identification of the new costs and associated revenues. We would need to perform further analysis and testing to validate the new costs. The new costs also raise other concerns, in that the county is asserting that services related to other programs should be considered. Also, it is not clear to what extent the county has validated the information provided—that is, what steps it performed to ensure that costs result from services provided to children and youth in special education receiving mental health services pursuant to an IEP. As noted above, we do not believe it is appropriate to revisit the new costs.

2. The SCO miscalculated offsetting revenues because some the Medi-Cal units of service provided by the county were actually other enhancements of Medi-Cal Federal Financial Participation funds, namely Healthy Families. Further, the SCO applied Early and Periodic Screening, Diagnosis and Treatment (EPSDT) revenues to all Medi-Cal units even though some of the clients were not full scope Medi-Cal.

As previously stated, the county did not provide support for its claims when the audit was initiated in a format that could be verified. The SCO worked with the county to identify its costs and related revenues. The county identified the fourth query results as the support for its claims. We computed costs and the associated offsetting revenues based on the county's support provided in the course of the audit. The support provided by the county did not identify any units of service as Healthy Families, an enhancement of Medi-Cal. Further, the county did not identify a portion of the Medi-Cal units as Medi-Cal only, meaning some clients were not full-scope Medi-Cal and should not have had EPSDT revenues applied. The county provided a management representation letter asserting that it made available to the SCO all pertinent information in support of its claims (Tab 10). The SCO's offsetting revenues calculations are consistent with the information provided by the county in support of its claims.

Again, the regulations for the reimbursement of state-mandated costs do not provide for the consideration of claims outside of the statutory period. Both the Government Code and the California Constitution prohibit the gift of public funds to any individual, corporation, or another government agency. Therefore, the SCO has no authority to consider claims made outside of the statutory period and is prohibited from making a gift of public funds. As noted previously, we do not believe it is appropriate to revisit the new costs.

3. The SCO miscalculated offsetting revenues for the related indirect costs because it allocated a portion of EPSDT revenues to administrative (indirect) costs.

In course of the audit, the county asserted that it used a portion of EPSDT revenues to support administrative costs. The county computed and applied an EPSDT administrative offset in its filed claims (**Tab 17**). Based on information provided by county staff, we computed the EPSDT administrative offset consistent with county allocations (**Tab 18**). In the SCO's calculations, the revenues were reduced based on adjustments to the direct costs and indirect cost rates. These adjustments were based on information provided by the county. As previously noted, the county provided a management representation letter asserting that it made available to the SCO all pertinent information in support of its claims (**Tab 10**). The SCO's offsetting revenues calculations are consistent with the methodology used by the county in preparation of its claims.

III. CONCLUSION

The SCO audited Los Angeles County's claims for costs of the legislatively mandated Handicapped and Disabled Students II Program (Chapter 1128, Statutes of 1994, and Chapter 654, Statutes of 1996) for the period of July 1, 2002, through June 30, 2004. The county claimed \$3,276,316 for the mandated program. Our audit disclosed that \$2,558,437 is allowable and \$717,879 is unallowable. The costs are unallowable because the county overstated costs by using inaccurate units of service, and overstated offsetting revenues. In calculating offsetting revenues, the county used inaccurate Medi-Cal units and deducted unsupported revenues for the audit period, and applied an incorrect funding percentage for Short Doyle/Medi-Cal for FY 2002-03.

The county is challenging the SCO's adjustment totaling \$448,202 because it claims that the SCO relied on incorrect information and assumptions for its adjustments impacting claimed direct and indirect costs and offsetting reimbursements.

The county is not eligible to receive reimbursement for the reconsidered amounts. The underlying regulations prevent the SCO from considering costs claimed outside of the statutory period. To do so would violate the Government Code and California Constitutional provisions prohibiting the gift of public funds.

In conclusion, the Commission should find that: (1) the SCO correctly reduced the county's FY 2002-03 claim by \$315,464, and (2) the SCO correctly reduced the county's FY 2003-04 claim by \$402,415.

IV. CERTIFICATION

I hereby certify by my signature below that the statements made in this document are true and correct of my own knowledge, or, as to all other matters, I believe them to be true and correct based upon information and belief.

Executed on October 31, 2014, at Sacramento, California, by:

Vin L. Sparro, Chief

Mandated Cost Audits Bureau

Division of Audits

State Controller's Office

Tab 3

State Controller's Of	IICC .		Mandated C	ost manual
	CLAIM FOR PAYM	ENT	For State Controller Use Only	
	ursuant to Government Code S VICES TO HANDICAPPED		(19) Program Number 00263 (20) Date 14.4 2 4 200	
			(21) LRS Input	
(01) Claimant Identificati 9919	on Number		Reimbursement Claim Data)
(02) Claimant Name Auditor-Controller			(22) HDS-1, (04)(A)(1)(f)	
County of Location			(23) HDS-1, (04)(B)(1)(f)	<u> </u>
County of Los Ange Street Address or P.O. B	Box		(24) HDS-1, (04)(C)(1)(f)	
500 West Temple Str City	eet, Room 603 State	Zip Code	(25) HDS-1, (04)(D)(1)(f)	
Los Angeles	CA	90012		·
Type of Claim	Estimated Claim	Reimbursement Claim	(26) HDS-1, (04)(E)(1)(f)	
· .	(03) Estimated	(09) Reimbursement	X (27) HDS-1, (04)(F)(1)(f)	, .
1	(04) Combined	(10) Combined	(28) HDS-1, (04)(G)(1)(f)	2,839,465
	(05) Amended	(11) Amended	(29) HDS-1, (06)	8
Fiscal Year of Cost	(06)	(12) 2003/2004	(30) HDS-1, (07)	235,416
Total Claimed Amount	(07)	(13) \$1,572,427	(31) HDS-1, (09)	
Less: 10% Late Penalty	y, but not to exceed	(14)	(32) HDS-1, (10)	1,502,454
Less: Estimated Clain	Payment Received	(15)	(33)	•
Net Claimed Amount	\$0	(16) \$1,572,427	(34)	
Due from State	(08)	(17)	(35)	
	\$0	\$1,572,427 (18)	(36)	
Due to State (37) CERTIFICATION O				· · · · · · · · · · · · · · · · · · ·
mandated cost claims wi any of the provisions of C I further certify that there of costs claimed herein, All offsetting savings and supported by source doc	th the State of California for the Sovernment Code Sections 10 was no application other that and such costs are for a new I reimbursements set forth in the transfer of the currently maintain the section of the sectio	his program, and certify undo 090 to 1098, inclusive. In from the claimant, nor any program or increased level of the Parameters and Guidelin ned by the claimant.	ne officer authorized by the local age er penalty of perjury that I have not vigrant or payment received, for reimbor services of an existing program. The are the State for payment of ceting the services of an existing program.	olated any oursement med are
	orth on the attached statemen		ed from the State for payment of esting perjury under the laws of the State of	
Signature of Authorized (Officer	L, Da	ate / /	
Joh /a	imo FOR	•	5/22/06	
J. Tyler McCauley		. At	uditor-Controller	
Type or Print Name			tle	
(38) Name of Contact P Leonard Kaye	Person for Claim	Te	elephone Number (213) 974-8	564 Ext.
Form FAM-27 (Revised	0/02\	<u>E-</u>	mail Address Ikaye@audi	tor.co.la.ca.us
· ^ 1111 LEA1260	araaj	*		

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH

SB 90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II FY 2003-2004 ACTUAL COST CLAIM

Table of Attachments

Attachment 1	FAM-27 Claim Form
Attachment 2	HDS-1 Claim Summary
Attachment 3	HDS-2 Activity Cost Detail
Attachment 4	FY 2003-2004 Medication Monitoring Expenditures
Attachment 5	FY 2003-2004 Medication Monitoring Expenditures and Revenues Worksheet
Attachment 6	Blank
Attachment 7	FY 2003-2004 Indirect Cost Proposal (ICP) Rate Summary
Attachment 8	FY 2003-2004 Cost Report Actual Indirect Cost Rates
Attachment 9	MH 1966 Cost Report Forms

Sta	te Controller's Office					Mandated	Cost Manual
	HANDICA		ATED COS DISABLI	STS ED STUDEN	ITS II		FORM HDS-1
		CLAIM	SUMMAI	RY			1,00-,
(01)	Claimant: COUNTY OF LOS ANGELES			(02) Reimburseme Estimated	ent X	Type of Claim	Fiscal Year <u>2003/2004</u>
Clai	m Statistics					- 12 cm 1 m 1 m 2 m 1 m 1 m 1 m 1 m 1 m 1 m 1	
(03)	Number of student referrals during the fiscal year	r of claim.		(Please see	Attachment 6).		2,279
Dire	oct Costs			Object /	Accounts		
(04)	Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contracted Services	(e) Fixed Assets	(f) Total
A.	Interagency Agreements						
В.	Referral and Mental Health Assessments						
C.	Transfers and Interim Placements						_
D.	Membership Participation of Expanded IEP Team						·
E.	Case Management Duties for Pupils						
F.	Payment Authorization to Care Providers						
G.	Psychotherapy or Other Treatment Services (a)	2,839,465					2,839,465
(05)	Total Direct Costs	2,839,465					2,839,465
Indi	rect Costs						
(06)	Indirect Cost Rate Please see Attachment	8. [10% or	ICRP from 2	CFR, Chapter	li, formerty OME	B A-87]	8.2909%
(07)	Total Indirect Costs	[Line	(06) x line (05)(a)] or [Line (06) x {lin	e (05)(a) + tine (05)((b))}	235,416
(08)	Total Direct and Indirect Costs		[Lin	e (05)(f) + line (07)]			3,074,881
Cos	t Reduction						
(09)	Less: Offsetting Savings						0
(10)	Less: Other Reimbursements	(Please see A	ttachment 5)				1,502,454
(11)	Total Claimed Amount		(Line (C	08) - (line (09) + line	(10))]		1 572 427

New 02/06

⁽a) The allowable costs are characterized as salary costs for purposes of computing authorized indirect costs in line (07) above.



MANDATED COSTS

FORM

2(6)	HANDICAPPED A	IND DISAB ITY COST I		IDENTS	11		HD	S-2 .
(01) Claimant:	COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALT	Н		(02) Fis	cal Year	200	3/2004	
(03) Reimbursabk	e Activities: Check only one box per fo	orm to ident	ify the ac	tivity beir	ng claime	d.	······································	
Intera	agency Agreements			Case Ma	anageme	nt Duties f	or Pupils	
Refe	ral and Mental Health Assessments			Paymen	t Authoria	zation to C	are Provide	rs
Trans	sfers and Interim Placements		X	Psychot	herapy o	Other Tre	eatment Ser	vices
Mem	ber Participation of Extended IEP Tear	n						
(04) Description of Ex	rpenses				Object A	counts		
	(a)	(b)	(c) Hours	(d)	(e)	(f) Materials	(g)	(h)
	Employee Names, Job ications, Functions Performed, d Description of Expenses	Hourly Rate or Unit Cost	Worked or Quantity	Salaries	Benefits	and Supplies	Contracted Services	Fixed Assets
Medication Me LACDMH directions agencies. The the AB 3632/S data collection	tachment 4 for FY 2003-2004 conitoring Services Expenditures for city operated and non-governmental claimed units of service are based on EP Plan identified in the LACDMH in system. The cost report is a unit of process that determines the unit cost						2,839,465	
								·
(05) T-1-1	Subtotal Page 1 of 1						0 000 405	

New 02/06

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES FISCAL YEAR 2003-2004

1	2	3	4	5	6	7	8
Contract Type	Entity Name	Entity Number	Mode	SFC	AB 3632 UNITS	Applicable Rate	Gross AB 3632 Cost
CR	LACDMH	00019	15	61	34,224	\$ 3.97	\$ 135,84
	LACDMH	00019	15	62	7,588	3.97	30,12
NR	Aspen Health Services	00519	15	61	1,823	3.32	6,05
NR	Associated League of Mexican-America	00173	15	61	774	3.56	2,75
NR	Cedars-Sinai Medical Center	00178	15	61	2,722	4.07	11,07
NR	Child & Family Center	00210	15	61	30,786	3.60	110,83
NR	Child & Family Guidance Center	00207	15	61	173,168	3.92	678,81
NR	ChildNet Youth & Family Services	00783	15	61	907	3.89	3,52
NR	Childrens Hospital of Los Angeles	00179	15	61	7,181	4.23	30,37
NR	Childrens Hospital of Los Angeles	00179	15	62	1,564	4.23	6,61
CR	Children's Institute International	00591	15	61	1,750	4.17	7,29
NR	Community Counseling Service	00180	15	61	2,950	2.21	6,52
NR	Community Family Guidance Center	00181	15	61	11,710	1.87	21,89
NR	Devereux Foundation	00472	15	61	69	3.54	24
CR	Didi Hirsch Psychiatric Service	00183	15	61	10,568	3.60	38.0
	Didi Hirsch Psychiatric Service	00183	15	62	22,607	3.60	81,4
	Dubnoff Center	00184	15	61	12,055	4.23	50,9
CR	El Centro De Amistad, Inc.	00185	15	61	435	4.37	1,89
NR	Enki Health & Research	00188	15	61	26,144	3.09	80,78
NR	Enki Health & Research	00188	15	62	19,851	3.09	61,34
NR	Five Acres Boys' & Girls' Aid Society of	00100	15	61	2,238	2.76	6,17
	Foothill Family Service	00077	15	61	9,313	4.17	38,83
NR	Gateways Hospital	00124	15	61	1,308	3.00	3,9
	Hamburger Home, Inc.	00174	15	61	724	3.45	2,49
	Hathaway Children & Family Services	00174	15	61	21,266	3.40	72,30
	Help Group Child & Family Center	00192	15	61	50,924	4.22	214,8
NR	Hillsides	00136	15	61	9,120	3.17	28,9
	Institute For Redesign of Learning (The	00321	15	61	8,115	3.52	28,5
NR	Intercommunity Child Guidance Center	00171	15	61	6,341	3.38	21,4
	LAUSD 97th St. Mental Health	00195	15	61	1,290	4.09	5,2
NR	Los Angeles Child Guidance Clinic	00315	15	61	37,372	3.63	135,6
CR	Pacific Clinics	00199	15	61	72,898	2.92	213,0
NR	Pasadena Childrens Training	00203	15	61	47,046	3.79	178,3
NR	Penny Lane Centers	00204	15 15	61	3,906	3.79 4.05	176,3
CR	Saint Johns Health center	00201	15	61	8,513	4.05	37,2
-	San Fernando Valley CMHC Inc.	00217	15	61	1,570	3.63	5,69
CR	San Gabriel Children's Center	00320	15	61	5,250	4.18	21,9
NR	South Bay Children's Health Center	00320	15	61	10,252	3.88	39,7
NR	Special Service Fro Groups	00213	15	61	1,886	3.33	6,2
NR	St. Francis Medical Center	00214	15	61	1,000	4.16	7
NR	Starview Adolescent Center	00764	15 15	61	421	3.48	1,46
NR	Stirling Academy, Inc.	00543		61	1,635	3.46 3.56	5,8
CR	The Guidance Center	00216	15 15	61	23,905	3.96 3.01	5,6. 71,9
CR			15		•		
NR	Verdugo Mental Health Center Vista Del Mar Child and Family Services	00221 00196	15 15	61 61	21,270 62,741	3.90 3.72	82,96 233,39
1417	VISIG DELIVIAL CITIC AND FAITHLY SETVICES	00190	10	U I	02,741	3.12	233,31
	DICATION MONITORING SERVICES				778,365		\$ 2,839,4

To HDS-2, Line (04), Column (g).

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH AB3632 - MEDICATION MONITORING COST SUMMARY FY 2003-2004

COST ELEMENTS IDENTIFIED BY GROSS PROGRAM COSTS, OFFSETTING REIMBURSEMENTS/REVENUES, AND NET SB90 REIMBURSABLE COSTS

The following procedure has been followed to assure all appropriate reimbursement/revenue offsets have been applied. Total eligible cost was identified (Line 3) and all applicable reimbursements/revenues have been offset to identify the remaining balance as the eligible SB 90 Chapter 1128/94 reimbursement.

Line 1 Line 2 Line 3	AB3632 Program - Medication Monitoring Gross Cost Administration Cost Gross AB 3632 Cost	\$ 2,839,465 235,416 \$ 3,074,881	From Attachment 5, Column (8); To HDS-2, Line (04), column (g) From Attachment 5, Column (8); To HDS-1, Line (07) From Attachment 5, Column (8); To HDS-1, Line (08)
Line 4 Line 5 Line 6 Line 7 Line 8 Line 9 Line 10	Cost Reduction - Other Reimbursements Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF) EPSDT-SGF share of Administration Costs Final Federal Financial Participation (FFP) FFP share of Administration Costs Third Party Revenues & share of Administration Costs Other State and Local Funds and share of Admin Costs Total Cost Reduction - Other Reimbursements	\$ (590,215) (48,016) (790,381) (64,611) (7,065) (2,166) \$ (1,502,454)	From Attachment 5, Column (9) From Attachment 5, Column (9) From Attachment 5, Column (10) From Attachment 5, Column (10) From Attachment 5, sum of Columns (11) through (14) From Attachment 5, sum of Columns (15) and (16) From Attachment 5, Column (17); To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	\$ 1,572,427	From Attachment 5, Column (18); To HDS-1, Line (11)

Attachment 5

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH
SB80 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II
MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET
FISCAL YEAR 2003-2004

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
				1						RE	VENUE OFFS	TS - (OTHE	R REIMBUR	SEMENTS			
	,						Gross							_			SB 90
Contract		Entity	ĺ		AB 3632	Applicable	AB 3632	Final	Final	Patient	Patient	[3rd Party/	State	Local Fund	Total	Claimed
Туре	Entity Name	Number	Mode	SFC	UNITS	Rate	Cost	EPSDT-SGF	FFP	Fees	Insurance	Medicare	Other	csoc	CalWORKs	Offsets (sum 9 thru 16)	Amount
			L	<u>. </u>								1			ļ.,	(Sum Sum (O)	(8 - 17)
CR	LACDMH	00019	15	61	34,224	\$ 3.97	\$ 135.849	\$ 10,839	\$ 21,290	s	s -	s -	\$ 165	\$ -	s -	\$ 32,294	\$ 103,555
CR	LACDMH	00019	15	62	7,588	3.97	30,120	7,340	8,580	•	•	•		•	-	15,920	14,200
NR	Aspen Health Services	00519	15	61	1,823	3.32	6,052	2,278	2,464		-	. •		-	-	4,742	1,310
NR	Associated League of Mexic	00173	15	61	774	3.56	2,755	1,277	1,469	-	•	-	-		-	2,746	9
NR	Cedars-Sinai Medical Cente	00178	15	61	2,722	4.07	11,079	-	108	. •	•	-	-	•	-	108	10,971
NR	Child & Family Center	00210	15	61	30,786	3.60	110,830	16,743	20,406	78	•	-			=	37,227	73,603
NR	Child & Family Guidance Ce	00207	15	61	173,168	3.92	678,819	152,318	196,312	464	1,845	-	3,706	•	-	354,645	324,174
NR	ChildNet Youth & Family Se	00783	15	61 61	907	3.89	3,528	1,312	1,435	•	•	-	•	. •	1,037	2,747	781
NR NR	Childrens Hospital of Los Ar Childrens Hospital of Los Ar	00179 00179	15 15	62	7,181 1,564	4.23 4.23	30,376 6,616	8,154 3,157	8,874 3,459	•	-	•	-	•	1,037	18,065 6,616	12,311
CR	Children's Institute Internation	00179	15	61	1,750	4.23	7,290	1.006	1,054	•	•		•	•	•	2,060	5,230
NR NR	Community Counseling Sen	00180	15	61	2,950	2.21	6,520	1,507	1,664	•	•					3,171	3,349
NR	Community Family Guidance	00181	15	61	11,710	1.87	21,898	1,954	6,139			_		-		8,093	13,805
NR	Devereux Foundation	00472	15	61	69	3.54	244	51	56				-		-	107	137
CR	Didi Hirsch Psychiatric Serv	00183	15	61	10,568	3.60	38,072	8.515	12,579		-		-	-		21,094	16,978
	Didi Hirsch Psychiatric Serv	00183	15	62	22,607	3.60	81,442	2.230	2,559		-		-			4,789	76,653
	Dubnoff Center	00184	15	61	12,055	4.23	50,993	3,055	12,680		•	-	-		-	15,735	35,258
CR	El Centro De Amistad, Inc.	00185	15	61	435	4.37	1,899	-,					_		-	-	1,899
NR	Enki Health & Research	00188	15	61	26,144	3.09	80.785	23,579	30,493		-		_	247	٠.	54,319	26,466
NR	Enki Health & Research	00188	15	62	19,851	3.09	61,340	18,309	20,563		-		_		-	38,872	22,468
NR	Five Acres Boys' & Girls' Aic	00647	15	61	2,238	2.76	6,177	1,837	1,991					· -		3,828	2,349
NR	Foothill Family Service	00724	15	61	9,313	4.17	38,835	4,807	5,276	•					-	10,083	28,752
NR	Gateways Hospital	00190	15	61	1,308	3.00	3,924	1,453	1,580			-	-		•	3,033	891
NR	Hamburger Home, Inc.	00174	15	61	724	3.45	2,498	1,175	1,323		-	•	-	•	-	2,498	-
NR	Hathaway Children & Family	00192	15	61	21,266	3.40	72,304	22,028	24,863		-	-	-	•	•	46,891	25,413
NR.	Help Group Child & Family (00198	15	61	50,924	4.22	214,899	23,597	42,400	•	-	-	•	•	•	65,997	148,902
NR	Hillsides	00321	15	61	9,120	3.17	28,910	13,083	14,364	•	-	. •	-	•	. •	27,447	1,463
NR	Institute For Redesign of Le	00171	15	61	8,115	3.52	28,565	7,066	8,852	•	-		-	-	•	15,918	12,647
NR	Intercommunity Child Guida	00195	15	61	6,341	3.38	21,433		6,554	-	· .	.*	-	•	•	6,554	14,879
NR	LAUSD 97th St. Mental Hea	00315	15	61	1,290	4.09	5,276	2,049	2,250	•	-	-	-		- ·	4,299	977
NR	Los Angeles Child Guidance	00199	15	61	37,372	3.63	135,660	52,398	64,198	•	•	-	•	-	•	116,596	19,064
CR	Pacific Clinics	00203	15	61	72,898	2.92	213,099	55,319	74,095	38	•	203	-	•	-	129,655	83,444
NR NR	Pasadena Childrens Trainin	00204 00201	15 15	61 61	47,046	3.79 4.05	178,304	56,272	72,031 5.156	•	-	. •	•	•	•	128,303	50,001
CR	Penny Lane Centers Saint Johns Health center	00201	15	61	3,906 8,513	4.05	15,819 37,202	3,819 4,496	4,919	•	-	-	•	•	-	8,975 9,415	6,844 27,787
CR	San Fernando Valley CMHC	00217	15	61	1,570	3.63	5,694	26	132	•	•	30	•	•	•	188	5,506
CR	San Gabriel Children's Cent	00320	15	61	5,250	4.18	21,968	7.756	8.394	•		30	•	•	-	16,150	5,818
NR	South Bay Children's Health	00323	15	61	10,252	3.88	39,778	1,730	5.013		_		_		_	5.013	34.765
NR	Special Service Fro Groups	00213	15	61	1,886	3.33	6,280	262	1,511	-	-	-	-	-	-	1,773	4,507
NR	St. Francis Medical Center	00784	15	61	185	4.16	770	324	356	-	-		-			680	90
NR	Starview Adolescent Center	00543	15	61	421	3.48	1.465	349	365		-				•	714	751
NR	Stirling Academy, Inc.	00216	15	61	1,635	3.56	5,821		80	2	-	-	5			87	5,734
CR	The Guidance Center	00191	15	61	23,905	3.01	71,915	11,942	15,665	- :	-				•	27,607	44,308
CR	Verdugo Mental Health Cen	00221	15	61	21,270	3.90	82,965	1,831	16,388		•	-			•	18,219	64,746
NR	Vista Del Mar Child and Fan	00196	15	61	62,741	3.72	233,397	54,702	60,441	-		•		722	- _	115,865	117,532
Subtotal			· · · · · · · · · · · · · · · · · · ·		778,365		\$2,839,465	\$ 590,215	\$790,381	\$ 582	\$ 1,845	\$ 233	\$ 3,876	\$ 969	\$ 1,037	\$ 1,389,138	\$ 1,450,327
							_										
Administr		LACDMH		13.5837%			22,545	2,469	4,057			•	. 22		•	6,548	15,997
		NGA		7.9623%			212,871	45,547	60,554	46	147	19	295	77	83	106,768	106,103
Subtotal							235,416	48,016	64,611	46	147	19	317	77	83	113,316	122,100
Total			·		778,365		00.074.004	\$ 638,231	80E 4 000	\$ 628	\$ 1,992	\$ 252	\$ 4,193	\$ 1,046	\$ 1,120	\$ 1,802,454	\$ 1,572,427

To HDS-1, Line (10)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II FISCAL YEAR 2003-2004

FOOTNOTE TO HDS-1, Line (06) Indirect Cost Rate

· .		Medication Monitoring		•		
	_	Services	Indirect Cost Rate (a)	Total	Indirect Cost	÷
DMH directly operate	3	\$ 165,969	13.5837%	\$	22,545	
Private contract provi	ider _	2,673,496 \$ 2,839,465	7.9623%	_	212,871 235,416	- To HDS-1, Line (07).
Average Indirect Co	= est Rat				8.2909%	- To HDS-1, Line (06).

⁽a) Indirect Cost Rate is based on the Cost Report Actual Rates for FY 2003-2004.

INDIRECT COST RATE BY PROGRAM	85 24	(1)	99 1	ĝ. B	(2)	100 mg
See Worksheet 4 for Indirect/Direct Cost detail	ls :		·			
·	DMH	Directly Operated P	rograms	Life Stu	part/Supplement	al Rates
	Indirect	Direct	Total	Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS	A		·			
CCAP	<u> </u>		- [<u>.</u>	·	- 8
EXECUTIVE OFFICE	360,264		360,264	5,512		5,512
GENERAL ADMINISTRATION OPERATIONS	5,983,614		5,983,614	-		- 3
FISCAL SERVICES	1,705,897	· —	1,705,897	18,038		18,038
MENTAL HEALTH BUREAU ADMINISTRATK	ON 3,589,622		3,589,622	8,204		8,204
CONTRACTS ADMINISTRATION	-		- 3	13,661	 	13,661
MANAGEMENT INFORMATION SYSTEMS	703,351		703,351	45,231		45,231
DMH DIRECTLY OPERATED MH, PROGRAM		156,199,470	156,199,470	<u> </u>	-	
DMH DIRECTLY OPERATED MH. PROG-SP	EGIAL	8,456,724	8,456,724	<u> </u>		
LIFE SUPPORT/SUPPLEMENTARY RATES		<u> </u>	<u></u>	<u> </u>		<u>•</u>
DHS PUBLIC GUARDIAN	- [2]	· · · · · · · · · · · · · · · · · · ·		<u> </u>		- 41
TAR/OFFICE OF MANAGED CARE		<u>-</u>	- %		 -	v
FEE FOR SERVICE		•			<u>-</u> _	• 3
STATE HOSPITAL			- 3			
SD/MC UNREIMBURSABLE COSTS		<u>-</u>		<u> </u>		
IN-STATE MH CONTRACT PROVIDERS		 				- 100 M
OTHER CONTRACT PROVIDERS				8	-	- 1A
SUB-TOTAL S&EB	12,342,749	164,656,194	176,996,943	90,645		90,645
	12,042,140	107,000,107	110,000,010			-5,540 %
SRVC & SUPP / OTHER CHAR /FIX ASSETS						57 59
CCAP CTALL CHARTER ASSETS	2,190,021	1 to 1	2,190,021	33,509		33,509
EXECUTIVE OFFICE	44,258	· · · · · · · · · · · · · · · · · · ·	44,258	677		677
GENERAL ADMINISTRATION OPERATIONS	8,257,720		8,257,720			- 3
FISCAL SERVICES	111,232		111,232	1,164		1,164
MENTAL HEALTH BUREAU ADMINISTRATIO	1000		372,578			3,793
CONTRACTS ADMINISTRATION			. 3	479	·	479
MANAGEMENT INFORMATION SYSTEMS	3,532,183		3,532,183	152,576	<u> </u>	152,576
DMH DIRECTLY OPERATED MH.PROGRAM		28,228,542	28,228,542	100,000		
DMH DIRECTLY OPERATED MH. PROG-SPE		4,783,641	4,783,641		-	- 8
LIFE SUPPORT/SUPPLEMENTARY RATES		-	- []		3,024,446	3,024,446
DHS	1 00		- 1			- 67
PUBLIC GUARDIAN		•			•	- 1
TAR/OFFICE OF MANAGED CARE	Q	-	• 6		-	• 1
FEE FOR SERVICE	<u> </u>		- 3			- 1
STATE HOSPITAL			•			- V3
SD/MC UNREMBURSABLE COSTS	78. 35		- 191 - 191			- 3
IN-STATE MH CONTRACT PROVIDERS	<u>jā</u>		₹	·		(3)
OTHER CONTRACT PROVIDERS	k	-	• &			<u>-</u> <u>4</u> ;
SUB-TOTAL SS & OTHERS	14,507,991	33,012,183	47,520,174	192,198	3,024,446	3,218,644
	7.7.6 8.7.5	**	5.7			7/4 124
TOTAL EXPENDITURES						
CCAP	2,190,021	-	2,190,021	33,509	<u> </u>	33,509
EXECUTIVE OFFICE	404,522	<u> </u>	404,522	6,189		6,189
GENERAL ADMINISTRATION OPERATIONS	14,241,334		14,241,334	-	<u> </u>	• h-
FISCAL SERVICES	1,817,128		1,817,128			19,202
MENTAL HEALTH BUREAU ADMINISTRATION			3,962,201			11,997
CONTRACTS ADMINISTRATION	4 005 504		4 005 50 4			14,140
MANAGEMENT INFORMATION SYSTEMS	4,235,534	-	4,235,534	197,807		197,807
DMH DIRECTLY OPERATED MH.PROGRAMS DMH DIRECTLY OPERATED MH. PROG-SPE	(2)	184,428,012	184,428,012	<u> </u>		
LIFE SUPPORT/SUPPLEMENTARY RATES	935	13,240,365	13,240,365	<u> </u>	3,024,446	3,024,448
DHS	· ·	-	- w	<u> </u>	3,024,440	3,024,440
PUBLIC GUARDIAN	-	 				- <u>- </u>
TAR/OFFICE OF MANAGED CARE	-	-	- %			
FEE FOR SERVICE			• 113		· -	- 48
STATE HOSPITAL		-	. 140 140		· •	- *
		•	• <u>*</u>	-	•	
IN-STATE MH CONTRACT PROVIDERS						
OTHER CONTRACT PROVIDERS	- 10 5∆: • • • • • • • • • • • • • • • • • • •	-	• 1		•	- 3
	26,850,740	197,668,377	224,519,117	282,844	3,024,446	3,307,290
			(A)			<u> </u>
	50°	DMH OH	12.4758%		DMH OH	8.2440%
		CCAP	1.1079%		CCAP	1.1079%
ADMIN. OVER EAD RATE FOR 2003/2004	26,850,740 /	197,668.377 E.	the second secon	202,844	3,024,446 à	8.3510%
ADMIN. OVERHEAD RATE FOR 2002/2003	29,331,116 /	189,562,900 =	15.4730%	381,248 /	2,974,725 =	12.8162%
	:					

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM (3a)(3b) (4) orksheet 4 for Indirect/Direct Cost of In-State MH Contract Providers Consulation, Out of State, & Other Contractors DHS Indirect Direct Total indirect Direct Total Indirect Direct Total SALARIES AND EMPLOYEE BENEFITS CCAP EXECUTIVE OFFICE 905,237 905,237 16,177 16,177 39,650 39,650 GENERAL ADMINISTRATION OPERATIONS FISCAL SERVICES 4.286,409 4,286,409 72.596 72.596 187.748 187 74R MENTAL HEALTH BUREAU ADMINISTRATION 9,019,649 161.181 161.181 CONTRACTS ADMINISTRATION 4,397,122 4,397,122 56.815 56.815 40,995 40.995 MANAGEMENT INFORMATION SYSTEMS 2,526,231 78,171 2,526,231 78,171 DMH DIRECTLY OPERATED MH.PROGRAMS OMH DIRECTLY OPERATED MH. PROG-SPE LIFE SUPPORT/SUPPLEMENTARY RATES PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL SO/MC UNREIMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS OTHER CONTRACT PROVIDERS SUB-TOTAL S&EB 21,134,647 306.769 715,972 715.972 21.134.647 306.769 SRVC & SUPP / OTHER CHAR /FIX ASSETS 5,502,868 5.502.868 96,336 98,336 241,030 241,030 CCAP EXECUTIVE OFFICE 111,206 1,987 1.967 4.871 4,871 111,206 GENERAL ADMINISTRATION OPERATIONS 279 492 279,492 4,949 4 949 12,242 12,242 FISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION 936,178 936,178 16,730 16,730 40,424 40,424 654 CONTRACTS ADMINISTRATION 147,404 147,404 1.672 1.672 654 ANAGEMENT INFORMATION SYSTEMS 11,435,381 .435.381 391,314 391,314 DIRECTLY OPERATED MH.PROGRAMS RECTLY OPERATED MH. PROG-SPECIA SUPPORT/SUPPLEMENTARY RATES 87,020,284 87,020,284 PUBLIC GUARDIAN TAR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL SD/MC UNREIMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS 496,681,573 496.681.573 OTHER CONTRACT PROVIDERS 8,875,704 8 875 704 SUB-TOTAL SS & OTHERS 18,412,530 496,681,573 123,674 8,875,704 8,999,377 690,535 87,020,264 87,710,819 TOTAL EXPENDITURES 5,502,868 98,336 241,030 241,030 CCAP 5,502,868 96,336 1.016.443 **EXECUTIVE OFFICE** 18,164 18.164 44,521 44,521 1.016.443 GENERAL ADMINISTRATION OPERATIONS 77,544 199,990 4.565.901 FISCAL SERVICES MENTAL HEALTH BUREAU ADMINISTRATION 9.955,826 9.955.826 177.911 177.911 409.832 409.832 4,544,526 41,649 41,649 CONTRACTS ADMINISTRATION 4,544,526 58,488 58,488 469,485 MANAGEMENT INFORMATION SYSTEMS 13.961.612 13.961.612 489,485 OMH DIRECTLY OPERATED MILPROGRAMS MH DIRECTLY OPERATED MH. PROG-SPEE E SUPPORT/SUPPLEMENTARY RATES 87,020,284 87,020,284 UBLIC GUARDIAN AR/OFFICE OF MANAGED CARE FEE FOR SERVICE STATE HOSPITAL SD/MC UNREIMBURSABLE COSTS IN-STATE MH CONTRACT PROVIDERS 496,681,573 496,681,573 OTHER CONTRACT PROVIDERS 8,875,704 8,875,704 496,681,573 39.547.177 87,020,284 TOTAL EXPENDITURES 536,228,751 430,443 8,875,704 9.306,146 1,406,506 88,426,792 3.7417% DMH OH 6.8544% DMH OH DMH OH 1.3393% CCAP 1.1079% CCAP 1.1079% CCAP 0.2770% ADMIN, OVERHEAD RATE FOR 2003/2004 39,547,177 / 496,681,573 = 4043 7 8.875.704 4.8497% 1,406,500 / 87,020,264 = 1,6163% ADMIN OVERHEAD RATE FOR 2002/2003 6.3049% 6.3049% 1.090.720 / 81.464.004 = 1.3389%

INDIRECT COST RATE BY PROGRAM

(5)

NDIRECT COST RATE BY PROGRAM	- 1	14 	(5)			(6)	7		. (7)	
Worksheet 4 for Indirect/Direct Cos	it details	į		1.3			20			
	i ii	/	Public Guardian			Office of Manager	20.0		Fee for Service	Total
ALARIES AND EMPLOYEE BENEFT		Indirect	Direct	Total	Indirect	<u>Direct</u>	Total	Indirect	Direct	Total
CAP	4						. (4)			
XECUTIVE OFFICE	1	15,570		15,570	10,484		10,484	59,640		59,64
ENERAL ADMINISTRATION OPERA	TIONS	239,345		239,345	199,454	-	199,454	-		
ISCAL SERVICES	0)*; 1.5:	50,950		50,950	34,306		34,306	209,917		209,9
ENTAL HEALTH BUREAU ADMINIST	RATION	331,768		331,768	21,064		21,064	555,646		555,64
ONTRACTS ADMINISTRATION				- %	-		-	147,805	·	147,8
IANAGEMENT INFORMATION SYSTI	567	6,193		6,193			- 12 T	333,362		333,3
MH DIRECTLY OPERATED MH.PRO	1	-	·	- :	 	<u> </u>	- FS		•	
MH DIRECTLY OPERATED MH. PRO	- C10	<u> </u>		- %)			- 3		<u> </u>	
FE SUPPORT/SUPPLEMENTARY RA	41ES	<u> </u>	·	. • (f)	<u></u>		•			
HS UBLIC GUARDIAN	- FS	<u></u>	5,502,949	5,502,949		<u> </u>	- <u>- </u>		<u>-</u>	
AR/OFFICE OF MANAGED CARE	1	ė ·	3,302, 510	5,502,949		5,520,842	5,520,842	7	<u> </u>	
EE FOR SERVICE	1 - 8					5,520,642	3,320,042	·		
TATE HOSPITAL	-	<u> </u>	<u>-</u>				- 10			
DAMC UNREIMBURSABLE COSTS	1 1	<u> </u>	-	• 33			- 3		•	
I-STATE MH CONTRACT PROVIDER	ıs 🖺			- 9					·	
THER CONTRACT PROVIDERS			-	- 3	-	. •	- 38		. •	
SUB-TOTAL S&EB	16	643,826	5,502,949	6,146,775	265,308	5,520,842	5,786,150	1,306,370	-	1,306,3
			-	- 3	•					
RVC & SUPP / OTHER CHAR /FDX AS	SETS	A V					The state of the s			
CAP	1 75	94,650		94,650	63,730		63,730	362,546		362,5
XECUTIVE OFFICE		1,913		1,913	1,288		1,288	7,327		7,3
ENERAL ADMINISTRATION OPERAT	TIONS 🔝	330,309		330,309	275,257		275,257			
SCAL SERVICES		3,289		3,289	2,215		2,215	1,044,079	·	1,044,0
ENTAL HEALTH BUREAU ADMINIST	RATION	14,670		14,670	7,328		7,328	60,804	<u></u>	60,8
ONTRACTS ADMINISTRATION	- 3			<u>- 33</u>	<u> </u>		- 4	5,181	<u> </u>	5,1
ANAGEMENT INFORMATION SYSTE	- 100	20,889		20,889			• (6): (5)2	1,316,490	 _	1,316,4
H DIRECTLY OPERATED MH.PRO DIRECTLY OPERATED MH. PRO	1727		•	• 33		•	- E-		<u> </u>	
E SUPPORT/SUPPLEMENTARY RA	2331		- -	- <u>• / / /</u>			• 5			<u> </u>
HS	100		<u>.</u>			<u>_</u>	• 33			
UBLIC GUARDIAN			3,040,004	3,040,004			- 33	·····	•	
AR/OFFICE OF MANAGED CARE	1 70			- 4		231,345	231,345		·	
E FOR SERVICE			-	- 1964 - 1964		•	- 13		84,538,984	84,538,9
TATE HOSPITAL			•	- ¹ / ₂₀			- 33		-	
DVMC UNREIMBURSABLE COSTS	347.1 24.51		-	- 75		-	- <u>*</u>		•	
LSTATE MH CONTRACT PROVIDER:							Į.			
THER CONTRACT PROVIDERS				- 263			- 13	<u> </u>		
SUB-TOTAL SS & OTHERS	NA.	465,719	3,040,004	3,505,723	349,818	231,345	581,162	2,796,427	84,538,984	87,335,4
										.'
TAL EXPENDITURES	3					•				
AP .	- 3	94,650	•	94,650	63,730		63,730	362,546		362,5
ECUTIVE OFFICE		17,483	•	17,483	11,772	<u> </u>	11,772	66,966	<u> </u>	66,9
NERAL ADMINISTRATION OPERAT	ONS	569,653		569,653	474,711	·	474,711	1,253,996		4 050 0
· · · · · · · · · · · · · · · · · · ·	1.52		_						. •	1,253,9
SCAL SERVICES	ATOM	54,239		54,239	36,521	•	36,521			
CAL SERVICES ENTAL HEALTH BUREAU ADMINISTE	RATION	346,438		346,438	28,392	•	28,392	616,450	•	
CAL SERVICES ENTAL HEALTH BUREAU ADMINISTI ENTRACTS ADMINISTRATION		346,438	•	346,438	28,392	•	28,392	616,450 152,966		152,9
ICAL SERVICES ENTAL HEALTH BUREAU ADMINISTI INTRACTS ADMINISTRATION UNAGEMENT INFORMATION SYSTE	MS			346,438	28,392	•	28,392	616,450		152,9
SCAL SERVICES ENTAL HEALTH BUREAU ADMINISTI INTRACTS ADMINISTRATION UNAGEMENT INFORMATION SYSTE IN DIRECTLY OPERATED MILIPROG	MS RAMS	346,438	•	346,438	28,392		28,392	616,450 152,9 6 6 1,649,852		152,9
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE H DIRECTLY OPERATED MH.PROG H DIRECTLY OPERATED MH. PROG	MS RAMS (G-SPEG	346,438 - 27,082	•	346,438 27,082	28,392	•	28,392	616,450 152,966 1,649,852	. •	152,9
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE H DIRECTLY OPERATED MH.PROG H DIRECTLY OPERATED MH. PROG E SUPPORT/SUPPLEMENTARY RA'	MS RAMS (G-SPEG	346,438 - 27,082	•	346,438 - 27,082	28,392	•	28,392	616,450 152,966 1,649,852	•	152,9
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE IN DIRECTLY OPERATED MILIPROC H DIRECTLY OPERATED MIL. PROC E SUPPORT/SUPPLEMENTARY RA' S	MS RAMS (G-SPEG	346,438 - 27,082 - -	:	346,438 - 27,082	28,392		28,392	616,450 152,986 1,649,852		152,9
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE H DIRECTLY OPERATED MH.PROG E SUPPORT/SUPPLEMENTARY RA' S BLIC GUARDIAN	MS RAMS (G-SPEC) TES	346,438 - 27,082 - -	:	27,082 	28,392		28,392	616,450 152,986 1,649,852		152,9
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE H DIRECTLY OPERATED MH.PROG H DIRECTLY OPERATED MH. PROG E SUPPORT/SUPPLEMENTARY RA' S BLIC GUARDIAN WOFFICE OF MANAGED CARE E FOR SERVICE	MS SRAMS-(G-SPEC) TES	346,438 - 27,082 - -	8,542,952	346,438 27,082 2,082 8,542,952	28,392		28,392	616,450 152,986 1,649,852	-	152,9 1,649,8
CAL SERVICES INTAL HEALTH BUREAU ADMINISTI INTRACTS ADMINISTRATION INAGEMENT INFORMATION SYSTE IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN SUPPORT/SUPPLEMENTARY RA' S BLIC GUARDIAN ROFFICE OF MANAGED CARE IN FOR SERVICE INTE HOSPITAL	MS SRAMS-(G-SPEC) TES	346,438 - 27,082 - - -	8,542,952	346,438 - 27,082 	28,392		28,392	616,450 152,986 1,649,852		152,9 1,649,8
CAL SERVICES INTAL HEALTH BUREAU ADMINISTI INTRACTS ADMINISTRATION INAGEMENT INFORMATION SYSTE IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN DIRECTLY OPERATED MILPROG IN SUPPORT/SUPPLEMENTARY RA S BLIC GUARDIAN INOFFICE OF MANAGED CARE IN FOR SERVICE INTE HOSPITAL INC UNIREIMBURSABLE COSTS	MS RAMS (G-SPEC) TES	346,438 - 27,082 - - -	8,542,952	346,438 - 27,082 	28,392	5,752,186	28,392	616,450 152,986 1,649,852		152,9 1,649,8
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE H DIRECTLY OPERATED MILPROG H DIRECTLY OPERATED MILPROG E SUPPORT/SUPPLEMENTARY RA' S BLIC GUARDIAN NOFFICE OF MANAGED CARE E FOR SERVICE ATE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS	MS RAMS (G-SPEC) TES	27,082	8,542,962	346,438 - 27,082 - - - - 8,542,952	28,392	5,752,186	28,392	616,450 152,986 1,649,852	84,538,984	152,9 1,649,8
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE H DIRECTLY OPERATED MILPROG H DIRECTLY OPERATED MILPROG E SUPPORT/SUPPLEMENTARY RA'S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE INTE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS	MS RAMS (G-SPEC) TES	27,082	8,542,952	346,438 - 27,082 	28,392	5,752,186	28,392	616,450 152,986 1,649,852	84,538,984	152,9 1,649,8 1,649,8 84,538,9
CAL SERVICES NTAL HEALTH BUREAU ADMINISTI NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTE H DIRECTLY OPERATED MILPROG H DIRECTLY OPERATED MILPROG E SUPPORT/SUPPLEMENTARY RA'S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE INTE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS	MS RAMS (G-SPEC) TES	27,082	8,542,962	346,438 - 27,082 - - - - 8,542,952	28,392	5,752,186	28,392	616,450 152,986 1,649,852	84,538,984	152,9 1,649,8 1,649,8 84,538,9
CAL SERVICES INTAL HEALTH BUREAU ADMINISTI INTRACTS ADMINISTRATION INAGEMENT INFORMATION SYSTE IN DIRECTLY OPERATED MILIPROC IN DIRECTLY OPERATED MILIPROC IN DIRECTLY OPERATED MILIPROC IS SUPPORT/SUPPLEMENTARY RA'S BLIC GUARDIAN ROFFICE OF MANAGED CARE IS FOR SERVICE INTE HOSPITAL INC UNREIMBURSABLE COSTS STATE MILIPROVIDERS HER CONTRACT PROVIDERS	MS RAMS (G-SPEC) TES	27,082	8,542,952	346,438 27,082 - - - 8,542,952 - - - 9,652,488	28,392	5,752,186	28,392 - - - - 5,752,186 - - 6,367,312	616,450 152,986 1,649,852	84,538,984	152,9 1,649,8 84,538,9 88,641,7
ICAL SERVICES ENTAL HEALTH BUREAU ADMINISTI INTRACTS ADMINISTRATION INAGEMENT INFORMATION SYSTE IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED MILIPROG IN DIRECTLY OPERATED IN DIRECT	MS RAMS (G-SPEC) TES	27,082	8,542,952 	346,438 27,082 - - - 8,542,952 - - 9,652,488	28,392	5,752,186 DMH OH	28,392 	616,450 152,986 1,649,852	84,538,984 	816,4 152,9 1,649,8 84,538,9 84,538,9 88,641,7
ICAL SERVICES ENTAL HEALTH BUREAU ADMINISTI INTRACTS ADMINISTRATION UNAGEMENT INFORMATION SYSTE	MS RAMS G-SPEG TES	27,082	8,542,952 	346,438 - 27,082 	28,392	5,752,186 5,752,186 DMH OH	28,392 - - - - 5,752,186 - - 6,367,312	616,450 152,986 1,649,852	84,538,984	152,9 1,649,8 84,538,9 84,538,9 88,641,7 4,4243

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM

(8)

(9)

			40	ái ·		
See Worksheet 4 for Indirect/Direct Cost detail	(A)	JNREIMBURSABI	F COSTS	20 20 20	STATE HOSPITA	u
	Indirect	Direct	Total	indirect	Direct	Total
ALARIES AND EMPLOYEE BENEFITS	HOMOGA			BRIB GLA		
CAP				<u> </u>	*	
XECUTIVE OFFICE	99 999		20 200	40.077		40.07
ENERAL ADMINISTRATION OPERATIONS	88,323		88,323	19,677	·	19,67
SCAL SERVICES			- 2	ŝ		
	289,020		289,020	64,389		64,38
ENTAL HEALTH BUREAU ADMINISTRATION	DNA 131,448	`	131,448	173,074		173,07
ONTRACTS ADMINISTRATION	- 100	<u> </u>	- 13	-		
ANAGEMENT INFORMATION SYSTEMS			-	65,101	<u> </u>	65,10
MH DIRECTLY OPERATED MH.PROGRAM		<u> </u>	- 8			
MH DIRECTLY OPERATED MH. PROG-SP	EEZ			<u> </u>	<u> </u>	· · · · · · · · · · · · · · · · · · ·
FE SUPPORT/SUPPLEMENTARY RATES			- 3		<u> </u>	~~~
HS		<u> </u>	<u> </u>	§		
UBLIC GUARDIAN	3		- 3		-	<u> </u>
AR/OFFICE OF MANAGED CARE	<u></u>	<u>-</u>	- 3	<u></u>	•	
EE FOR SERVICE	<u>R </u>	.	- 3			
TATE HOSPITAL			- 2	<u> </u>	:	
DMC UNREIMBURSABLE COSTS	1221	336,215	336,215	il .		
STATE MH CONTRACT PROVIDERS	-		- 20	4	····	
THER CONTRACT PROVIDERS			• 16			
SUB-TOTAL S&EB	508,791	336,215	845,006 👰	322,242	• .	322,24
			3	4		
RVC & SUPP / OTHER CHAR /FIX ASSETS			1 (A)	ž.		•
CAP	536,907		536,907	119,615		119,61
ŒCUTIVE OFFICE	10,850		10,850	2,417		2,417
ENERAL ADMINISTRATION OPERATIONS	•		- 37			
SCAL SERVICES	18,657		18,657	4,157		4,157
ENTAL HEALTH BUREAU ADMINISTRATIC	60,776		60,776	19,848		19,840
ONTRACTS ADMINISTRATION	-		- 3			
ANAGEMENT INFORMATION SYSTEMS	itar)		• 🔻	219,605		219,600
NH DIRECTLY OPERATED MH.PROGRAM	SG	-	- %		•	
WH DIRECTLY OPERATED MH. PROG-SPE	Ch.	-	- 🗓		. •	
FE SUPPORT/SUPPLEMENTARY RATES	T.		- 3		-	
' S	2	-	- 80			
JBLIC GUARDIAN		-	- 13		-	
R/OFFICE OF MANAGED CARE	12		- 3			
E FOR SERVICE	\$ {}		- 3			
TATE HOSPITAL	72 C C F C F	•	• [43,185,230	43,185,230
MMC UNREIMBURSABLE COSTS	2	48,124,310	48,124,310			
STATE MH CONTRACT PROVIDERS			70,127,010			
OTALE MITOGRAPHICAL TO THE PARTY OF THE PART	₫ <u>.</u>		10,121,010			
			- 1			
	627,191	48,124,310	48,751,501	365,641	43,185,230	43,550,871
HER CONTRACT PROVIDERS		-	-	365,641	43,185,230	43,550,871
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS		-	-	365,641	43,185,230	43,550,871
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES	627,191	-	48,751,501		43,185,230	
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP	627,191 536,907	-	- 48,751,501	119,615	43,185,230	119,615
THER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS STAL EXPENDITURES AP ECUTIVE OFFICE	627,191	48,124,310	48,751,501		•	119,615
THER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS STAL EXPENDITURES EAP ECUTIVE OFFICE INERAL ADMINISTRATION OPERATIONS	538,907 99,173	48,124,310	48,751,501 48,751,501 536,907 99,173	119,615 22,094	•	119,615 22,094
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE INERAL ADMINISTRATION OPERATIONS ICAL SERVICES	536,907 99,173 307,677	48,124,310	48,751,501 48,751,501 536,907 99,173	119,615 22,094 - 68,546	•	119,615 22,094 68,546
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES TAP ECUTIVE OFFICE MERAL ADMINISTRATION OPERATIONS TOTAL HEALTH BUREAU ADMINISTRATIO	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 - 307,677 192,224	119,615 22,094 68,546 192,922	•	119,615 22,094 68,546 192,922
THER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES TAP ECUTIVE OFFICE PIERAL ADMINISTRATION OPERATIONS ECAL SERVICES INTAL HEALTH BUREAU ADMINISTRATION INTRACTS ADMINISTRATION	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 907,677 192,224	119,615 22,094 - 68,546 192,922		119,615 22,094 65,546 192,922
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP EQUITIVE OFFICE NERAL ADMINISTRATION OPERATIONS ICAL SERVICES INTAL HEALTH BUREAU ADMINISTRATION INTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 - 307,677 192,224	119,615 22,094 - 68,546 192,922 - 284,708		119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE MERAL ADMINISTRATION OPERATIONS ICAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NTRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS	536,907 99,173 307,677 192,224	48,124,310	538,907 99,173 - 307,677 192,224 	119,615 22,094 		119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NITAL HEALTH BUREAU ADMINISTRATION NITACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROG-SPE	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 - 307,677 192,224 -	119,615 22,094 		119,815 22,094 68,546 192,922 284,708
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NITAL HEALTH BUREAU ADMINISTRATION NITRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 - 307,677 192,224 - -	119,615 22,094 		119,815 22,094 68,546 192,922 284,708
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NITRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES S	536,907 99,173 - 307,677 192,224	48,124,310	48,751,501 536,907 99,173 - 307,677 192,224 - -	119,615 22,094 - 68,546 192,922 284,706		119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NITRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 - 307,677 192,224 - -	119,615 22,094 		119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES TAP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS TOTAL SERVICES NITAL HEALTH BUREAU ADMINISTRATION NITRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROGRAMS E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 - 307,677 192,224 - -	119,615 22,094 - 68,546 192,922 - 284,706		119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES TAP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS TOTAL ESERVICES NITAL HEALTH BUREAU ADMINISTRATION NITRACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROGRAMS B SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 307,677 192,224	119,615 22,094 - 68,546 192,922 284,706		119,615 22,094 68,546 192,922 284,706
THER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES TAP ECUTIVE OFFICE PREAL ADMINISTRATION OPERATIONS TOTAL HEALTH BUREAU ADMINISTRATION INTRACTS ADMINISTRATION INTRACTS ADMINISTRATION INAGEMENT INFORMATION SYSTEMS IN DIRECTLY OPERATED MIL PROGRAMS IN DIRECTLY OPER	536,907 99,173 307,677 192,224	48,124,310	\$38,907 99,173 307,677 192,224	119,615 22,094 68,546 192,922 - 284,708	43,185,230	119,615 22,094 68,546 192,922 284,706
THER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES TAP ECUTIVE OFFICE PIERAL ADMINISTRATION OPERATIONS TOTAL HEALTH BUREAU ADMINISTRATION INTRACTS ADMINISTRATION INTRACTS ADMINISTRATION INTRACTS ADMINISTRATION INAGEMENT INFORMATION SYSTEMS IN DIRECTLY OPERATED MH. PROGRAMS IN DIRECTLY OPERATED MH.	536,907 99,173 307,677 192,224	48,124,310	538,907 99,173 307,677 192,224 - - - - - - - - - - - - - - - - - -	119,615 22,094 - 68,546 192,922 - 284,706		119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CCAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROGRAMS E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE ATE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS	536,907 99,173 307,677 192,224	48,124,310	538,907 99,173 307,677 192,224 - - - - - - - - - - - - - - - - - -	119,615 22,094 68,546 192,922 - 284,708	43,185,230	119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NTACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE ITE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS HER CONTRACT PROVIDERS	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 307,677 192,224 	119,615 22,094 68,546 192,922 284,706	43,185,230	119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NTACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE ITE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS HER CONTRACT PROVIDERS	536,907 99,173 307,677 192,224	48,124,310	538,907 99,173 307,677 192,224 - - - - - - - - - - - - - - - - - -	119,615 22,094 68,546 192,922 - 284,708	43,185,230	119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NTACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE ITE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS HER CONTRACT PROVIDERS	536,907 99,173 307,677 192,224	48,124,310 	48,751,501 536,907 98,173 307,677 192,224 - - - - - - - - - - - - -	119,615 22,094 68,546 192,922 284,706	43,185,230	119,615 22,094 68,546 192,922 284,706 43,185,230
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NTACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE ITE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS HER CONTRACT PROVIDERS	536,907 99,173 307,677 192,224	48,124,310	48,751,501 536,907 99,173 307,677 192,224 	119,615 22,094 68,546 192,922 284,706	43,185,230	119,615 22,094 68,546 192,922 284,706
HER CONTRACT PROVIDERS SUB-TOTAL SS & OTHERS TAL EXPENDITURES AP ECUTIVE OFFICE NERAL ADMINISTRATION OPERATIONS CAL SERVICES NTAL HEALTH BUREAU ADMINISTRATION NTACTS ADMINISTRATION NAGEMENT INFORMATION SYSTEMS H DIRECTLY OPERATED MH. PROGRAMS H DIRECTLY OPERATED MH. PROG-SPE E SUPPORT/SUPPLEMENTARY RATES S BLIC GUARDIAN ROFFICE OF MANAGED CARE E FOR SERVICE ITE HOSPITAL MC UNREIMBURSABLE COSTS STATE MH CONTRACT PROVIDERS HER CONTRACT PROVIDERS	536,907 99,173 307,677 192,224	48,124,310 	48,751,501 536,907 98,173 307,677 192,224 - - - - - - - - - - - - -	119,615 22,094 68,546 192,922 284,706	43,185,230	119,615 22,094 68,546 192,922 284,706 43,185,230

COUNTY OF LOS ANGELES
DEPARTMENT OF MENTAL HEALTH
FY 2003-2004 YEAR-END COST REPORT
INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for indirect/Direct Cost deta

(10)

COC TO ASSESS TO A ROWNER DATE COCK COLUMN			Grand Total	16
		Indirect	Direct	Total
SALARIES AND EMPLOYEE BENEFITS		HICE GCA	- Died	
CCAP	- 11-			
EXECUTIVE OFFICE	12	1,520,534		1,520,534
GENERAL ADMINISTRATION OPERATIONS		6,422,413		6,422,413
FISCAL SERVICES		6,919,271		6,919,271
			· · · · · · · · · · · · · · · · · · ·	14,361,085
MENTAL HEALTH BUREAU ADMINISTRATIC	7	14,361,065		
CONTRACTS ADMINISTRATION	01	4,656,396	-	4,656,398
MANAGEMENT INFORMATION SYSTEMS DMH DIRECTLY OPERATED MH.PROGRAM		3,757,639	450 400 470	3,757,639
	- 199	<u>.</u>	156,199,470	156,199,470
DMH DIRECTLY OPERATED MH. PROG-SPI		<u>-</u>	8,456,724	8,456,724
LIFE SUPPORT/SUPPLEMENTARY RATES DHS			` _	-
	-			- 100 - 2 - 200 - 2 - 200 - 2 - 200 - 2 - 200 - 2 - 200 - 2 - 200 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2
PUBLIC GUARDIAN	-		5,502,949	5,502,949
TAR/OFFICE OF MANAGED CARE			5,520,842	5,520,842
FEE FOR SERVICE	ـنيا	 -	 -	-
STATE HOSPITAL SD/MC UNREIMBURSABLE COSTS			200 045	298 94F
	-		336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	50			- 3
OTHER CONTRACT PROVIDERS	135	07.007.040	470 040 000	049.000.040.240
SUB-TOTAL S&EB		37,637,319	176,016,200	213,653,519
<u>L</u>				75 26
SRVC & SUPP / OTHER CHAR /FIX ASSETS				
CCAP	W.	9,243,213	<u> </u>	9,243,213
EXECUTIVE OFFICE	104	186,794	<u> </u>	186,794
GENERAL ADMINISTRATION OPERATIONS		8,863,266	-	8,863,286
FISCAL SERVICES		1,481,475		1,481,475
MENTAL HEALTH BUREAU ADMINISTRATIO	W	1,533,128		1,533,128
CONTRACTS ADMINISTRATION		155,391	-	155,391
MANAGEMENT INFORMATION SYSTEMS	627 627	17,068,438	-	17,068,438
DMH DIRECTLY OPERATED MH.PROGRAM	SE		28,228,542	28,228,542
DMH DIRECTLY OPERATED MH. PROG-SPE	C.		4,783,641	4,783,641
LIFE SUPPORT/SUPPLEMENTARY RATES			3,024,448	3,024,446
DHS			87,020,284	87,020,284
PUBLIC GUARDIAN	3		3,040,004	3,040,004
TAR/OFFICE OF MANAGED CARE		-	231,345	231,345
FEE FOR SERVICE		•	84,538,984	84,538,984
STATE HOSPITAL	34	-	43,185,230	43,185,230 🗟
SD/MC UNREIMBURSABLE COSTS	10	•	48,124,310	48,124,310
IN-STATE MH CONTRACT PROVIDERS			496,681,573	496,681,573
OTHER CONTRACT PROVIDERS			8,875,704	8,875,704
SUB-TOTAL SS & OTHERS	700g	38,531,724	807,734,062	846,265,787
				VA VA
TOTAL EXPENDITURES	(6)			
CCAP	31	9,243,213	-	9,243,213
EXECUTIVE OFFICE	.	1,707,328	•	1,707,328
GENERAL ADMINISTRATION OPERATIONS	53	15,285,698		15,285,698
FISCAL SERVICES		8,400,745	-	8,400,745
MENTAL HEALTH BUREAU ADMINISTRATIO	N.	15,894,193	•	15,894,193
CONTRACTS ADMINISTRATION	100	4,811,789	-	4,811,789
MANAGEMENT INFORMATION SYSTEMS	32	20,826,077	•	20,826,077
DMH DIRECTLY OPERATED MH.PROGRAMS		-	184,428,012	184,428,012
DMH DIRECTLY OPERATED MH. PROG-SPE	Ċ.		13,240,365	13,240,365
LIFE SUPPORT/SUPPLEMENTARY RATES	- T		3,024,446	3,024,448
DHS	Si.	-	87,020,284	87,020,284
PUBLIC GUARDIAN	20 82	-	8,542,952	8,542,952
TAR/OFFICE OF MANAGED CARE	N.	•	5,752,186	5,752,186
FEE FOR SERVICE		-	84,538,984	84,538,984
STATE HOSPITAL		*	43,185,230	43,185,230
SD/MC UNREIMBURSABLE COSTS	70 Fo	-	48,460,526	48,460,526
IN-STATE MH CONTRACT PROVIDERS		-	496,681,573	496,681,573
OTHER CONTRACT PROVIDERS			8,875,704	8,875,704
TOTAL EXPENDITURES	32	76,169,043	983,750,262	1,059,919,306

ADMIN, OVERHEAD RATE FOR 2009/2004 ADMIN. OVERHEAD RATE FOR 2002/2003

Tab 4

Mandated Cost Manual

,				Market Same Sales
	CLAIM FOR PAYM Pursuant to Government Code S VICES TO HANDICAPPED	For State Controller Use Only (19) Program Number 00263 (20) Date FMAY 2/4 20		
(01) Claimant Identifica	tion Number	(21) LRS Input//_ Reimbursement Claim Data	Marie and the second second second second second second second second second second second second second second	
9919 (02) Claimant Name			(22) HDS-1, (04)(A)(1)(f)	
Auditor-Controller County of Location County of Los Ang	alae		(23) HDS-1, (04)(B)(1)(f)	
Street Address or P.O. 500 West Temple St	Вох		(24) HDS-1, (04)(C)(1)(f)	
City Los Angeles	State CA	Zip Code 90012	(25) HDS-1, (04)(D)(1)(f)	
Type of Claim	Estimated Claim	Reimbursement Claim	(26) HDS-1, (04)(E)(1)(f)	
	(03) Estimated	(09) Reimbursement X	(27) HDS-1, (04)(F)(1)(f)	
	(04) Combined	(10) Combined	(28) HDS-1, (04)(G)(1)(f)	2,981,091
	(05) Amended	(11) Amended	(29) HDS-1, (06)	7
Fiscal Year of	(06)	(12) 2002/2003	(30) HDS-1, (07)	203,322
Total Claimed Amount	(07)	(13) \$1,703,889	(31) HDS-1, (09)	
Less: 10% Late Penal \$1,000	ty, but not to exceed	(14)	(32) HDS-1, (10)	1,480,524
	m Payment Received	(15)	(33)	
Net Claimed Amount	\$0	(16) \$1,703,889	(34)	
Due from State	(08)	(17) \$1,703,889	(35)	· · · · · · · · · · · · · · · · · · ·
Due to State	•••		(36)	
(37) CERTIFICATION (DE CLAIM	á		
mandated cost claims w		le 17561, I certify that I am the off this program, and certify under pe 090 to 1098, inclusive.		
I further certify that then of costs claimed herein, All offsetting savings an supported by source do The amounts for Estima and/or actual costs set	, and such costs are for a new of reimbursements set forth in cumentation currently maintain ated Claim and/or Reimbursem forth on the attached statemer	n from the claimant, nor any gran program or increased level of set the Parameters and Guidelines a ned by the claimant. nent Claim are hereby claimed fro nts. I certify under penalty of perju	rvices of an existing program. re indentified, and all costs clain m the State for payment of estin	ned are
I further certify that then of costs claimed herein, All offsetting savings an supported by source do The amounts for Estima and/or actual costs set	and such costs are for a new of reimbursements set forth in cumentation currently maintain ated Claim and/or Reimbursem forth on the attached statement oing is true and correct.	program or increased level of set the Parameters and Guidelines a ned by the claimant. nent Claim are hereby claimed fro	rvices of an existing program. re indentified, and all costs clain m the State for payment of estin	ned are
I further certify that then of costs claimed herein, All offsetting savings an supported by source do The amounts for Estima and/or actual costs set to California that the forego	and such costs are for a new of reimbursements set forth in cumentation currently maintain ated Claim and/or Reimbursem forth on the attached statement oing is true and correct.	program or increased level of set the Parameters and Guidelines a ned by the claimant. nent Claim are hereby claimed fro nts. I certify under penalty of perju	rvices of an existing program. re indentified, and all costs clain m the State for payment of estin	ned are
I further certify that ther of costs claimed herein, All offsetting savings an supported by source do The amounts for Estima and/or actual costs set to California that the foregon signature of Authorized	and such costs are for a new of reimbursements set forth in cumentation currently maintain ated Claim and/or Reimbursements on the attached statement on the attached statement of the current of the current conditions in the attached statement of the current current.	program or increased level of set the Parameters and Guidelines a ned by the claimant. nent Claim are hereby claimed fro nts. I certify under penalty of perjulate	rvices of an existing program. re indentified, and all costs clain m the State for payment of estin rry under the laws of the State o	ned are
I further certify that ther of costs claimed herein, All offsetting savings an supported by source do The amounts for Estima and/or actual costs set to California that the foregon signature of Authorized J. Tyler McCauley Type or Print Name	and such costs are for a new of reimbursements set forth in cumentation currently maintain ated Claim and/or Reimbursements on the attached statemer oing is true and correct. Officer	program or increased level of set the Parameters and Guidelines and by the claimant. The Parameters and Guidelines and Buidelines ices of an existing program. re indentified, and all costs clain me the State for payment of estin ary under the laws of the State of	ned are nated f	
I further certify that ther of costs claimed herein, All offsetting savings an supported by source do The amounts for Estima and/or actual costs set to California that the foregon signature of Authorized	and such costs are for a new of reimbursements set forth in cumentation currently maintain ated Claim and/or Reimbursements on the attached statemer oing is true and correct. Officer	program or increased level of set the Parameters and Guidelines and by the claimant. The Parameters and Guidelines and Help the claimant. The Parameters and Guidelines and Help the claimant. Date Auditor Title Teleph	reindentified, and all costs clain me the State for payment of estin ary under the laws of the State of me Controller one Number (213) 974-85	ned are nated f

State Controller's Office					Mandated	i Cost Manual
	MANDA	TED COS	STS			T T
HANDICA	PPED AND	DISABLI	ED STUDEN	ITS II		FORM HDS-1
	CLAIM	SUMMAR	RY			<u> </u>
(01) Claimant: COUNTY OF LOS ANGELES /			(02) Reimburseme	ent X	Type of Claim	Fiscal Year
DEPARTMENT OF MENTAL HEALTH			Estimated]	2002/2003
Claim Statistics						
(03) Number of student referrals during the fiscal year	r of claim.	· · · · · · · · · · · · · · · · · · ·	(Please see	Attachment 6).		435
Direct Costs		<u> </u>	Object /	Accounts		
(04) Reimbursable Activities	(a)	(b)	(c)	(d)	(e)	(f)
	Salaries	Benefits	Materials and Supplies	Contracted Services	Fixed Assets	Total
A. Interagency Agreements						
B. Referral and Mental Health Assessments						
C. Transfers and Interim Placements						
D. Membership Participation of Expanded IEP Team						
E. Case Management Duties for Pupils						
F. Payment Authorization to Care Providers						
G. Psychotherapy or Other Treatment Services (a)	2,981,091					2,981,091
(05) Total Direct Costs	2,981,091	l				2,981,091
Indirect Costs	•					•
(06) Indirect Cost Rate Please see Attachment	8. [10% or	ICRP from 2	CFR, Chapter	II, formerly OM	IB A-87]	6.8204%
(07) Total Indirect Costs	[Line	(06) x line (05)(a	a)] or [Line (06) x (lin	ne (05)(a) + line (05	(b))}	203,322
(08) Total Direct and Indirect Costs		[Lin	ne (05)(f) + tine (07)]			3,184,413
Cost Reduction		-				
(09) Less: Offsetting Savings					<u>.</u>	0
(10) Less: Other Reimbursements	(Please see A	ttachment 5	5).			

New 02/06

(11) Total Claimed Amount

[Line (08) - (line (09) + line (10))]

1,480,524

1,703,889

⁽a) The allowable costs are characterized as salary costs for purposes of computing authorized indirect costs in line (07) above.



MANDATED COSTS

FORM

	HANDICAPPED A ACTIVI	ND DISABI	DENTS			HDS-2			
(01) Claimant:	COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALT	Н	(02) Fiscal Year						
(03) Reimbursable	Activities: Check only one box per fo	orm to ident	ify the ac	tivity bein	g claimed	d.			
Intera		Case Ma	anageme	nt Duties f	or Pupils	_			
Refer	ral and Mental Health Assessments			Paymen	t Authoriz	ation to C	are Provide	rs	
Trans	fers and Interim Placements	•	X	Psychot	herapy or	Other Tre	eatment Sen	vices	
Memi	per Participation of Extended IEP Tean	n					. •		
(04) Description of Ex	penses				Object Ac	counts			
	(a) Employee Names, Job	(b) Hourly	(c) Hours Worked	(d) Salaries	(e) Benefits	(f) Materials and	(g) Contracted	(h) Fixed	
Classifi	cations, Functions Performed, 1 Description of Expenses	Rate or Unit Cost	or Quantity	Galaries	Denems	Supplies	Services	Assets	
Medication Mo LACDMH direct agencies. The the AB 3632/S data collection	pachment 4 for FY 2002-2003 partitoring Services Expenditures for city operated and non-governmental claimed units of service are based on EP Plan identified in the LACDMH in system. The cost report is a unit of process that determines the unit cost						2,981,091		
(05) Total X	Subtotal Page: 1 of 1						2,981,091		

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES FISCAL YEAR 2002-2003

1	2	3	4	5	6	7	8
	,		l			·	0
Contract	Entity Name	Entity			AB 3632	Applicable	Gross AB 3632
Туре	Linky Name	Number	Mode	SFC	UNITS	Rate	Cost
			L	 			
CR	LACDMH	00019	15	61	46,896	\$ 3.57	
NR	Aspen Health Services	00519	15	61	5,785	3.32	19,20
NR	Associated League of Mexican-American	00173	15	61	888	3.51	3,1
NR	Cedars-Sinai Medical Center	00178	15	61	705	4.09	2,8
NR	Child & Family Center	00210	15	61	19,755	3.35	66,1
NR	Child and Family Guidance Center	00207	15	61	155,575	3.92	609,8
CR	Child and Family Guidance Center	00207	15	61	430	3.92	1,6
NR	Indirect Cost Rate is based on the Cost Report Actual I	00783	15	61	2,102	3.74	7,8
. NR	Children's Bureau	00668	15	61	120	2.98	3
NR	Childrens Hospital Los Angeles	00179	15	61	8,225	4.23	34,79
CR	Children's Institute International	00591	15	61	751	3.98	2,9
NR	Community Counseling Service	00180	15	61	905	2.25	2,0
NR	Community Family Guidance Center	00181	15	61	12,315	1.78	21,9
CR	Devereux Foundation	00472	15	61	3,455	3.49	12.0
CR	Didi Hirsch Psychiatric Service	00183	15	61	22,160	3.47	76,9
NR	Dubnoff Center For Child Development	00184	15	61	21,940	4.23	92,8
NR	El Centro de Amistad, Inc.	00185	15	61	150	3.87	5,5
NR	Enki Health & Research	00188	15	61	68,123	3.31	225.4
NR	Five Acres Boys' & Girls' Aid Society of Los Angeles	00647	15	61	661	3.84	2,5
NR	Foothill Family Service	00724	15	61	841	4.17	3.50
NR	Gateways Hosp & MHC	00190	15	61	3,340	3.00	10,0
NR	Hamburger Home, Inc	00174	15	61	1,392	3.45	4.80
NR	Hathaway Children and Family Services	00174	15	61	37,166	3:40	126.3
NR	Help Group Child & Family Center		15	61	•	4.15	255.0
NR	Hillsides	00198			61,455		
NR		00321	15	61	9,585	3.95	37,8
	Intercommunity Child Guidance Center	00195	15	61	15,634	3.38	52,8
NR	LAUSD 97th St.Mental Health	00315	15	61	435	4.09	1,7
NR	Los Angeles Child Guidance Clinic	00199	15	61	37,092	3.63	134,6
NR	Pacific Clinics	00203	15	61	79,775	3.05	243,3
NR	Pasadena Childrens Training Society dba The Sycamo	00204	15	61	36,665	3.59	131,6
NR	Penny Lane Centers	00201	15	61	667	4.05	2,70
CR	Saint Johns Health Center	00217	15	61	14,486	4.23	61,2
NR	San Fernando Valley CMHC, Inc	00208	15	61	750	3.65	2,7
NR	South Bay Children's Health Center	00213	15	61	15,190	3.88	58,9
NR	Special Service for Groups	00214	15	, 61	2,378	3.33	7,9
NR	St. Francis Medical Center - Children's Center	00784	15	61	370	3.48	1,2
NR	Star View	00543	15	61	900	3.48	3,1
CR	Stirling Behavioral Health Institute	00216	15	61	120	2.69	3:
NR	The Almansor Center	00171	15	61	5,550	3.54	19,6
NR	The Guidance Center	00191	15	61	31,586	2.76	87,1
CR	The Guidance Center	00191	15	61	7,796	2.92	22,7
CR	Verdugo Mental Health Center	00221	15	61	29,642	3.43	101,6
NR	Vista Del Mar	00196	15	61	69,600	3.72	258,9
···· ,	EDICATION MONITORING SERVICES	30730			833,356	U.72	-62

To HDS-2, Line (04), Column (g).

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH AB3632 - MEDICATION MONITORING COST SUMMARY FY 2002-2003

COST ELEMENTS IDENTIFIED BY GROSS PROGRAM COSTS, OFFSETTING REIMBURSEMENTS/REVENUES, AND NET SB 90 REIMBURSABLE COSTS

The following procedure has been followed to assure all appropriate reimbursement/revenue offsets have been applied. Total eligible cost was identified (Line 3) and all applicable reimbursements/revenues have been offset to identify the remaining balance as the eligible SB 90 Chapter 1128/94 reimbursement.

Line 1 Line 2 Line 3	AB3632 Program - Medication Monitoring Gross Cost Administration Cost Gross AB 3632 Cost	\$ 2,981,091 203,322 \$ 3,184,413	From Attachment 5, Column (8); To HDS-2, Line (04), column (g). From Attachment 5, Column (8); To HDS-1, Line (07 From Attachment 5, Column (8); To HDS-1, Line (08)
	Cost Reduction - Other Reimbursements		
Line 4	Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF)	\$ (607,496)	From Attachment 5, Column (9)
Line 5	EPSDT-SGF share of Administration Costs	(40,860)	From Attachment 5, Column (9)
Line 6	Final Federal Financial Participation (FFP)	(764,552)	From Attachment 5, Column (10)
Line 7	FFP share of Administration Costs	(51,803)	From Attachment 5, Column (10)
Line 8	Federal SAMHSA Grant and share of Administration Costs	(6,400)	From Attachment 5, Column (11)
Line 9	Third Party Revenues & share of Administration Costs	(4,955)	From Attachment 5, sum of Columns (12) through (15)
Line 10	Other State and Local Funds and share of Admin Costs	(4,458)	From Attachment 5, sum of Columns (16) and (17)
	Total Cost Reduction - Other Reimbursements	\$ (1,480,524)	From Attachment 5, Column (18); To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	\$ 1,703,889	From Attachment 5, Column (19); To HDS-1, Line (11)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1126/94 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET FISCAL YEAR 2002-2003

1 1	2	3	4	5	6	7	А	9	10	11	12	13	14	15	16	17	18	19
<u>'</u>		_ `		1	· · · · · · · · · · · · · · · · · · ·	· · · · · ·	·		,					MBURSEME		L!!		
Contract Type	Entity Name	Entity Number	Mode	SFC	AB 3632 UNITS	Applicable Rate	Gross AB 3632 Cost	Final EPSDT-SGF	Final FFP	Federal SAMHSA Grant	Patient Fees	Patient Insurance	Medicare	3rd Party/ Other	State CSOC	Local Funds DCFS	Total Offsets (sum 9 thru 17)	S8 90 Claimed Amount (8 - 18)
CR	LACDMH	00019	15	61	46,896	\$ 3.57	\$ 167,613	\$ 27,909	\$ 39,250	\$ -	\$ -	\$ -	\$ -	\$ 235	\$ -	\$ -	w 0.,004	\$ 100,219
NR I	Aspen Health Services	00519	15	61	5,785	3.32	19,206	8,707	8,958	. •	-	-	. •	-	-	. •	17,665	1,541
	Associated League of Mexican-Ameri	00173	15	61	888	3.51	3,117	1,499	1,575	-	-	-	•	•	•	•	3,074	43
	Cedars-Sinai Medical Center	00178	15	61	705	4.09	2,883	181	184	•	•	•	•	•	•	•	365	2,518
	Child & Family Center	00210	15	61	19,755	3.35	66,179	5,593	8,753	-	4		-	- · · · ·	•	•	14,350	51,829
	Child and Family Guidance Center	00207	15	61	155,575	3.92	609,854	132 166	159,414	•	1,161	639	•	2,159	•	-	295,539	314,315
	Child and Family Guidance Center	00207	15	61	430	3.92	1,686			•	-	-	•	-	•	•		1,686
	Indirect Cost Rate is based on the Co	00783	15	61	2,102	3.74	7,861	3,308	3,371	-	•	•	-	-	•	•	6,679	1,182
	Children's Bureau	00668	15	61	120	2.98	358	59	220	-	•	-	-	•	•	•	279	79
	Childrens Hospital Los Angeles	00179	15	61	8,225	4.23	34,792	10,116	10,508	•	•	-	•	•	•	•	20,624	14,168
	Children's Institute International	00591	15	61	751	3.98	2,992	327	338	•	•	-	-	•	•	•	665	2,327
	Community Counseling Service	00180	15	61	905	2.25	2,036	563	571	-	-	•	. •	-	•	•	1,134	902
	Community Family Guidance Center	00181 00472	15 15	61 61	12,315 3,455	1.78 3.49	21,921 12,063	1,441 33	5,601 33	-	•	•	•	•	•	-	7,042 66	14,879 11,997
	Devereux Foundation Didi Hirsch Psychiatric Service	00472	15	61	3,455 22,160	3.48	76,905	16,185	20.993	•	-		•	•	•	•	37.178	39,727
	Dubnoff Center For Child Developmen	00184	15	61	21,940	4.23	92,806	18,642	25,468	•	•	•	•	-	•	•	44,110	48,696
	El Centro de Amistad, Inc.	00185	15	61	150	3.87	581	10,042	25,466	•	•	-	•		•	•	174	40,090
	Enki Health & Research	00188	15	61	68,123	3.31	225,487	66,352	75,987	•	•	•	•		762	. •	143,101	82,386
	Five Acres Boys' & Girls' Aid Society	00647	15	61	661	3.84	2,538	966	981	•	-		-	•	702		1.947	591
	Foothill Family Service	00724	15	61	841	4.17	3,507	100	102	-			-		•	·	202	3,305
	Gateways Hosp & MHC	00190	15	61	3,340	3.00	10,020	2,882	2,925	-	Ī	-	-	_	-		.5.807	4,213
NR	Hamburger Home, Inc	00174	15	61	1.392	3.45	4,802	1,355	1.413		-	_	-	_	-	·	2,768	2.034
NR	Hathaway Children and Family Servic	00174	15	61	37,166	3.40	126,364	33,013	35.451				•	_	•		69,464	56,900
NR	Help Group Child & Family Center	00198	15	61	61,455	4.15	255,038	44,718	62,036			_	-	_			106,754	148,284
	Hillsides	00321	15	61	9,585	3.95	37,861	3,545	3,627	-	_		_	_	_		7,172	30,689
NR	Intercommunity Child Guidance Cente	00195	15	61	15,634	3.38	52,843	9,193	16.883	_		_	_	_	304		26,380	26,463
NR	LAUSD 97th St. Mental Health	00315	15	61	435	4.09	1,779	756	774					_	-		1,530	249
	Los Angeles Child Guidance Clinic	00199	15	61	37,092	3.63	134,644	51,498	59,187			-					110,685	23,959
	Pacific Clinics	00203	15	61	79,775	3.05	243,314	59,528	71,954	-	90	3	348	1			131,924	111,390
	Pasadena Childrens Training Society	00204	15	61	36,665	3.59	131,627	33,689	44,261	٠.	•						77,950	53,677
	Penny Lane Centers	00201	15	61	667	4.05	2,701	-	933		-						933	1,768
	Saint Johns Health Center	00217	15	61	14,486	4.23	61,276	4.887	5,026	-			-	-			9.913	51,363
	San Fernando Valley CMHC, Inc.	00208	15	61	750	3.65	2,738	186	547				-	-			733	2,005
	South Bay Children's Health Center	00213	15	61	15,190	3.88	58,937		5,576		-	-		-			5,576	53,361
	Special Service for Groups	00214	15	61	2,378	3.33	7.919	217	645	•	-						862	7,057
NR	St. Francis Medical Center - Children'	00784	15	61	370	3.48	1,288	634	647	-	-		-	-			1,281	7
	Star View	00543	15	61	900	3.48	3,132	257	261	-	-		-	-	-	2,234	2,752	380
CR	Stirling Behavioral Health Institute	00216	15	61	120	2.69	322				1	-		-			1	321
. NR	The Almansor Center	00171	15	61	5,550	3.54	19,647	5,725	7,911				-	-			13,636	6,011
NR	The Guidance Center	00191	15	61	31,586	2.76	87,177	26,236	29,608			-		-			55,844	31,333
CR	The Guidance Center	00191	15	61	7,796	2.92	22,727			6,020		-		-			6,020	16,707
	Verdugo Mental Health Center	00221	15	61	29,642	3.43	101,638	1,212	15,412			• •		-		-	16,624	85,014
	Vista Del Mar	00196	15	61	69,600	3.72	258,912	33,732	35,081						893		70,708	188,206
Subtotal				,	833,356		\$ 2,981,091	\$ 607,496	\$ 764,552	\$ 6,020	\$ 1,256	\$ 642	\$ 348	\$ 2,396	\$ 1,959	\$ 2,234	\$ 1,386,903	\$ 1,594,188
Administra	ition Cost - LACDMH			15.4730%			25,935	4,318	6,073			-		. 36	•		10,427	15,508
	Contractor (NGA)			6.3049%			177,387	36,542	45,730	380	79	40	22	136	124	141	83,194	94,193
Subtotal				•			203,322	40,860	51,803	380	79	. 40	22	172	124	141	93,621	109,701
TOTAL		·· ·····			833,356		\$ 3,184,413	\$ 648,356	\$ 816,355	\$ 6,400	\$ 1,335	\$ 682	\$ 370	\$ 2,568	\$ 2,083	\$ 2,375	\$ 1,480,60u	\$ 1,703,889

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Tab 5

BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

IN RE TEST CLAIM:

Government Code Sections 7570, 7571, 7572, 7572.5, 7572.55, 7573, 7576, 7579, 7582, 7584, 7585, 7586, 7586.6, 7586.7, 7587, 7588;

Statutes 1984, Chapter 1747; Statutes 1985, Chapter 107; Statutes 1985, Chapter 759; Statutes 1985, Chapter 1274; Statutes 1986, Chapter 1133; Statutes 1992, Chapter 759; Statutes 1994, Chapter 1128; Statutes 1996, Chapter 654; Statutes 1998, Chapter 691; Statutes 2001, Chapter 745; Statutes 2002, Chapter 585; and Statutes 2002, Chapter 1167; and

California Code of Regulations, Title 2, Sections 60000-60610;

Filed on June 27, 2003 by the County of Stanislaus, Claimant; and

Filed on June 30, 2003, by the County of Los Angeles, Claimant.

Case No.: 02-TC-40/02-TC-49

Handicapped & Disabled Students II

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7

(Adopted on May 26, 2005)

STATEMENT OF DECISION

The attached Statement of Decision of the Coradopted in the above-entitled matter.	nmission on State Mandates is her	eby
PAULA HIGASHI, Executive Director	Date	

BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

IN RE TEST CLAIM:

Government Code Sections 7570, 7571, 7572, 7572.5, 7572.55, 7573, 7576, 7579, 7582, 7584, 7585, 7586, 7586.6, 7586.7, 7587, 7588;

Statutes 1984, Chapter 1747; Statutes 1985, Chapter 107; Statutes 1985, Chapter 759; Statutes 1985, Chapter 1274; Statutes 1986, Chapter 1133; Statutes 1992, Chapter 759; Statutes 1994, Chapter 1128; Statutes 1996, Chapter 654; Statutes 1998, Chapter 691; Statutes 2001, Chapter 745; Statutes 2002, Chapter 585; and Statutes 2002, Chapter 1167; and

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Case No.: 02-TC-40/02-TC-49

Handicapped & Disabled Students II

STATEMENT OF DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5, ARTICLE 7

(Adopted on May 26, 2005)

STATEMENT OF DECISION

The Commission on State Mandates ("Commission") heard and decided this test claim during a regularly scheduled hearing on May 26, 2005. Leonard Kaye and Paul McIver appeared on behalf of the County of Los Angeles. Pam Stone represented and appeared on behalf of the County of Stanislaus. Linda Downs appeared on behalf of the County of Stanislaus. Nicholas Schweizer and Jody McCoy appeared on behalf of the Department of Finance

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission adopted the staff analysis at the hearing by a vote of 4-0.

BACKGROUND

This test claim addresses amendments to the Handicapped and Disabled Students program (also known as, Assembly Bill 3632) administered by county mental health

departments. The Handicapped and Disabled Students program was initially enacted in 1984, as the state's response to federal legislation that guaranteed disabled pupils, including those with mental health needs, the right to receive a free and appropriate public education (Individuals with Disabilities Education Act, or IDEA). Before 1984, the state adopted a comprehensive statutory scheme in the Education Code to govern the special education and related services provided to disabled children. Among the related services, called "designated instruction and services" in California, the following mental health services are identified: counseling and guidance, psychological services other than the assessment and development of the IEP, parent counseling and training, health and nursing services, and social worker services. The state and the local educational agencies (school districts and county offices of education) provided all related services, including mental health services, to children with disabilities.

In 1984 and 1985, the Legislature enacted Assembly Bill 3632 (Stats. 1984, ch. 1747, and Stats. 1985, ch. 1274), to shift the responsibility and funding for providing mental health services for students with disabilities from local educational agencies to county mental health departments. AB 3632 added Chapter 26.5 to the Government Code (§§ 7570 et seq.), and the Departments of Mental Health and Education adopted emergency regulations (Cal. Code Regs., tit. 2, §§ 60000-60610) to require county mental health departments to:

- Renew the interagency agreement with the local educational agency every three years and, if necessary, revise the agreement.
- Perform an initial assessment of a pupil referred by the local educational agency, and discuss assessment results with the parents and IEP team.
- Participate as a member of the IEP team whenever the assessment of a pupil determines the pupil is seriously emotionally disturbed and residential placement may be necessary.
- Act as the lead case manager, as specified in statute and regulations, if the IEP calls for residential placement of a seriously emotionally disturbed pupil.
- Issue payments to providers of out-of-home residential care for the residential and non-educational costs of seriously emotionally disturbed pupils.
- Provide psychotherapy or other mental health services, as defined in regulations, when required by the IEP.
- Participate in due process hearings relating to issues involving mental health assessments or services.

¹ Education Code section 56000 et seq. (Stats. 1980, ch. 797.)

² Education Code section 56363.

<u>Past and Pending Commission Decisions on the Handicapped and Disabled Students</u> <u>Program</u>

On April 26, 1990, the Commission adopted a statement of decision in Handicapped and Disabled Students (CSM 4282). The test claim was filed by the County of Santa Clara on Statutes 1984, chapter 1747; Statutes 1985, chapter 1274; and on California Code of Regulations, title 2, sections 60000 through 60610 (Emergency Regulations filed December 31, 1985, designated effective January 1, 1986 (Register 86, No. 1) and refiled June 30, 1986, designated effective July 12, 1986 (Register 86, No. 28)). The Commission determined that the activities of providing mental health assessments, psychotherapy and other mental health treatment services, as well as assuming expanded IEP responsibilities, were reimbursable as a state-mandated program under article XIII B. section 6 of the California Constitution beginning July 1, 1986. Activities related to assessments and IEP responsibilities were found to be 100 per cent (100%) reimbursable. Psychotherapy and other mental health treatment services were found to be ten per cent (10%) reimbursable due to the cost sharing methodology in existence under the Short-Dovle Act for local mental health services. On January 11, 1993, the Sixth District Court of Appeal, in an unpublished decision, sustained the Commission's decision in CSM 4282.3

In May 2000, the Commission approved a second test claim relating to this program, Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (CSM 97-TC-05). The test claim on Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05) was filed on Government Code section 7576, as amended by Statutes 1996, chapter 654, the corresponding regulations (Cal. Code Regs, tit. 2, §§ 60100 and 60200), and on a Department of Mental Health Information Notice Number 86-29. The test claim in Seriously Emotionally Disturbed Pupils addressed only the counties' responsibilities for out-of-state residential placements for seriously emotionally disturbed pupils, and has a reimbursement period beginning January 1, 1997.

In addition, there are two other matters currently pending with the Commission relating to the test claim statutes and regulations. In 2001, the Counties of Los Angeles and Stanislaus filed requests to amend the parameters and guidelines on the original test claim decision, *Handicapped and Disabled Students* (CSM 4282). The counties request that the parameters and guidelines be amended to delete all references to the Short-Doyle cost-sharing mechanism for providing psychotherapy or other mental health services; to add an activity to provide reimbursement for room and board for in-state placement of pupils in residential facilities; and to amend the language regarding the reimbursement of indirect costs. The request to amend the parameters and guidelines was scheduled on the Commission's March 2002 hearing calendar. But at the request of the counties, the item was taken off calendar, and is still pending. If the Commission approves the counties'

³ County of Santa Clara v. Commission on State Mandates (Jan. 11, 1993, H009520) [nonpub. Opn.]).

request to amend the parameters and guidelines, the reimbursement period for the new amended portions of the parameters and guidelines would begin on July 1, 2000.⁴

The second matter currently pending with the Commission is the reconsideration of the *Handicapped and Disabled Students* test claim (04-RL-4282-10) that was directed by Statutes 2004, chapter 493 (Sen. Bill No. 1895).

This test claim, Handicapped and Disabled Students II, presents the following issues:

- Does the Commission have the jurisdiction to rehear in this test claim the statutes and regulations previously determined by the Commission to constitute a reimbursable state-mandated program in *Handicapped and Disabled Students* (CSM 4282) and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05)?
- Are the test claim statutes and regulations subject to article XIII B, section 6 of the California Constitution?
- Do the test claim statutes and regulations impose a new program or higher level of service on local agencies within the meaning of article XIII B, section 6 of the California Constitution?
- Do the test claim statutes and regulations impose "costs mandated by the state" within the meaning of Government Code sections 17514 and 17556?

Claimants' Position

The claimants contend that the test claim statutes and regulations constitute a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The County of Los Angeles, according to its test claim, is seeking reimbursement for the following activities:

- Mental health assessments and related treatment services, including psychotherapy, collateral services, medication monitoring, intensive day treatment, day rehabilitation, and case management.
- Placement in a residential facility outside the child's home, including the provision of food, clothing, shelter, daily supervision, school supplies, personal incidentals, liability insurance with respect to the child, and reasonable travel to the child's home for visitation.
- Due process hearings, notifications, resolution requirements.
- Preparation of interagency agreements.

The County of Stanislaus is seeking reimbursement for the activities required by statutory and regulatory amendments to the original program. The County of Stanislaus takes no position on the issue of providing residential services to the child.

⁴ California Code of Regulations, title 2, section 1183.2.

The Counties of Los Angeles and Stanislaus filed comments on the draft staff analysis, which are addressed in the analysis of this claim.

Position of the Department of Finance

The Department of Finance filed comments on the test claims describing the Department's position on funding and the requested costs for residential treatment. With respect to funding, the Department contends the following:

- For claims for mental health treatment services provided before fiscal year 2000-01, eligible claimants are entitled to reimbursement for ten percent (10%) of their costs only. The Department argues that Bronzan-McCorquodale Act of 1991 was intended to replace the Short-Doyle Act, and provides ninety percent (90%) of the funding to counties for mental health treatment services for special education pupils.
- Eligible claimants are entitled to 100 per cent (100%) reimbursement for mental health treatment services beginning July 1, 2001. The Department states that section 38 of Statutes 2002, chapter 1167, increased the percentage of state reimbursement for treatment costs from ten percent (10%) to 100% for services delivered in fiscal year 2001-02 and subsequent years.

The Department of Finance states the following with respect to residential treatment costs:

....The [Department of Social Services (DSS)] sets reasonable board and care rates for in-state placement facilities based on specified criteria. To allow community mental health services to pay an unspecified and unregulated "patch" above and beyond the reasonable rate established by the DSS, could be extremely expensive and [would] provide no additional mental health services to the disabled child. The State would no longer be able to determine fair and reasonable placement costs. It is clear that Section 62000 [of the DSS regulations] intended that community mental health services defer to DSS when it came to board and care rate setting for in-state facilities. The state mandate process should not be used to undermine in-state rate setting for board and care in group homes.⁵

The Department of Finance filed comments on the draft staff analysis arguing that the Handicapped and Disabled Students program is federally mandated under the current federal law and that some of the activities recommended for approval do not increase the level of service required of counties and, thus, should be denied.

Position of the Department of Mental Health

The Department of Mental Health filed comments on the draft staff analysis that state in relevant part the following:

After full review, [Department of Mental Health] wishes to state that it concurs with the comments made by the Department of Finance, but that [Department of Mental Health] has no objections, suggested

⁵ Department of Finance comments filed October 7, 2003.

modifications, or other comments regarding the submission to the Claimants.

Discussion

The courts have found that article XIII B, section 6 of the California Constitution⁶ recognizes the state constitutional restrictions on the powers of local government to tax and spend.⁷ "Its purpose is to preclude the state from shifting financial responsibility for carrying out governmental functions to local agencies, which are 'ill equipped' to assume increased financial responsibilities because of the taxing and spending limitations that articles XIII A and XIII B impose." A test claim statute or executive order may impose a reimbursable state-mandated program if it orders or commands a local agency or school district to engage in an activity or task.⁹ In addition, the required activity or task must be new, constituting a "new program," or it must create a "higher level of service" over the previously required level of service.¹⁰

The courts have defined a "program" subject to article XIII B, section 6, of the California Constitution, as one that carries out the governmental function of providing public services, or a law that imposes unique requirements on local agencies or school districts to implement a state policy, but does not apply generally to all residents and entities in the state. ¹¹ To determine if the program is new or imposes a higher level of service, the test claim legislation must be compared with the legal requirements in effect immediately before the enactment of the test claim legislation. ¹² A "higher level of service" occurs

⁶ Article XIII B, section 6, subdivision (a), (as amended by Proposition 1A in November 2004) provides: "Whenever the Legislature or any state agency mandates a new program or higher level of service on any local government, the State shall provide a subvention of funds to reimburse that local government for the costs of the program or increased level of service, except that the Legislature may, but need not, provide a subvention of funds for the following mandates: (1) Legislative mandates requested by the local agency affected. (2) Legislation defining a new crime or changing an existing definition of a crime. (3) Legislative mandates enacted prior to January 1, 1975, or executive orders or regulations initially implementing legislation enacted prior to January 1, 1975."

⁷ Department of Finance v. Commission on State Mandates (Kern High School Dist.) (2003) 30 Cal.4th 727, 735.

⁸ County of San Diego v. State of California (1997) 15 Cal.4th 68, 81.

⁹ Long Beach Unified School Dist. v. State of California (1990) 225 Cal.App.3d 155, 174.

¹⁰ San Diego Unified School Dist. v. Commission on State Mandates (2004) 33 Cal.4th 859, 878 (San Diego Unified School Dist.); Lucia Mar Unified School District v. Honig (1988) 44 Cal.3d 830, 835-836 (Lucia Mar).

¹¹ San Diego Unified School Dist., supra, 33 Cal.4th 859, 874, (reaffirming the test set out in County of Los Angeles v. State of California (1987) 43 Cal.3d 46, 56; Lucia Mar, supra, 44 Cal.3d 830, 835.)

¹² San Diego Unified School Dist., supra, 33 Cal.4th 859, 878; Lucia Mar, supra, 44 Cal.3d 830, 835.

when the new "requirements were intended to provide an enhanced service to the public." ¹³

Finally, the newly required activity or increased level of service must impose costs mandated by the state. 14 -

The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities." In the commission of the perceived unfairness resulting from political decisions on funding priorities.

Issue 1: Does the Commission have jurisdiction to rehear in this test claim the statutes and regulations previously determined by the Commission to constitute a reimbursable state-mandated program in Handicapped and Disabled Students (CSM 4282) and Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05)?

The claimants have included the following statutes and regulations in this test claim:

- Government Code sections 7570 et seq., as added and amended by Statutes 1984, chapter 1747, and Statutes 1985, chapter, 107.
- Government Code section 7576, as amended by Statutes 1996, chapter 654.
- Sections 60000 through 60610 of the joint regulations adopted by the
 Departments of Mental Health and Education to implement the program. The
 claimants do not, however, identify the version of the regulations for which they
 are claiming reimbursement.

As indicated in the Background, the statutes and some of the regulations identified in the paragraph above were included in two prior test claims that the Commission approved as reimbursable state-mandated programs. In 1990, the Commission adopted a statement of decision in *Handicapped and Disabled Students* (CSM 4282) approving Government Code sections 7570 et seq., as added and amended by Statutes 1984, chapter 1747, and Statutes 1985, chapter, 107, and sections 60000 through 60610 of the emergency regulations (filed December 31, 1985, designated effective January 1, 1986 (Register 86, No. 1) and refiled June 30, 1986, designated effective July 12, 1986 (Register 86,

¹³ San Diego Unified School Dist., supra, 33 Cal.4th 859, 878.

¹⁴ County of Fresno v. State of California (1991) 53 Cal.3d 482, 487; County of Sonoma v. Commission on State Mandates (2000) 84 Cal.App.4th 1265, 1284 (County of Sonoma); Government Code sections 17514 and 17556.

¹⁵ Kinlaw v. State of California (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

¹⁶ County of Sonoma, supra, 84 Cal.App.4th 1265, 1280, citing City of San Jose v. State of California (1996) 45 Cal.App.4th 1802, 1817.

No. 28)) as a reimbursable state-mandated program. The Legislature has directed the Commission to reconsider this decision. ¹⁷

In 2000, the Commission adopted a statement of decision in *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05) approving Government Code section 7576, as amended by Statutes 1996, chapter 654, and the corresponding regulations (Cal. Code Regs, tit. 2, §§ 60100 and 60200) as a reimbursable state-mandated program for the counties' responsibilities for out-of-state residential placements for seriously emotionally disturbed pupils.

It is a well-settled principle of law that an administrative agency, like the Commission, does not have jurisdiction to retry a question that has become final. If a prior final decision is retried by the agency, without the statutory authority to retry or reconsider the case, that decision is void. ¹⁸

In the present case, the Commission does not have the statutory authority to rehear in this test claim the statutes and regulations previously determined by the Commission to constitute a reimbursable state-mandated program in *Handicapped and Disabled Students* (CSM 4282) and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05).

At the time these test claims were filed, Government Code section 17521 defined a "test claim" as the first claim, including claims joined or consolidated with the first claim, filed with the Commission alleging that a particular statute or executive order imposes costs mandated by the state. The Commission's regulations allowed the filing of more than one test claim on the same statute or executive order only when (1) the subsequent test claim is filed within sixty (60) days from the date the first test claim was filed; and (2) when each test claim is filed by a different type of claimant or the issues presented in each claim require separate representation. (Cal. Code Regs., tit. 2, §§ 1183, subd. (i).) This test claim was filed more than sixty days from the date that *Handicapped and Disabled Students* (CSM 4282) and *Seriously Emotionally Disturbed (SED) Pupils: Outof-State Mental Health Services* (97-TC-05) were filed. In addition, all three test claims were filed by the same type of claimant; counties. There is no evidence in the record to suggest that the same statutes already determined by the Commission to constitute a reimbursable state-mandated program in the prior test claims require separate representation here.

¹⁷ See reconsideration of *Handicapped and Disabled Students* (04-RL-4282-10).

¹⁸ Heap v. City of Los Angeles (1936) 6 Cal.2d 405, 407, where the court held that the civil service commission had no jurisdiction to retry a question and make a different finding at a later time; City and County of San Francisco v. Ang (1979) 97 Cal.App.3d 673, 697, where the court held that whenever a quasi-judicial agency is vested with the authority to decide a question, such decision, when made is conclusive of the issues involved in the decision as though the adjudication had been made by the court; and Save Oxnard Shores v. California Coastal Commission (1986) 179 Cal.App.3d 140, 143, where the court held that in the absence of express statutory authority, an administrative agency may not change a determination made on the facts presented at a full hearing once the decision becomes final.

Finally, Government Code section 17559 grants the Commission the authority to reconsider prior final decisions only within 30 days after the Statement of Decision is issued. Since the two prior decisions in *Handicapped and Disabled Students* (CSM 4282) and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05) were adopted and issued well over 30 days ago, the Commission does not have the jurisdiction in this test claim to reconsider the same statutes and regulations pled and determined in prior test claims.

As recognized by the California Supreme Court, the purpose behind the statutory scheme and procedures established by the Legislature in Government Code section 17500 et seq. was to "avoid[] multiple proceedings, judicial and administrative, addressing the same claim that a reimbursable state mandate has been created." ¹⁹

Therefore, the Commission does not have the jurisdiction in this test claim over the following statutes and regulations:

- The Government Code sections in Chapter 26.5 considered in *Handicapped and Disabled Students* (CSM 4282) that were added and amended by Statutes 1984, chapter 1747, and Statutes 1985, chapter, 107, and that have not been amended by the remaining test claim legislation. These statutes are Government Code sections 7571, 7572.5, 7573, 7586, 7586.7, and 7588.
- Government Code section 7576, as amended by Statutes 1996, chapter 654, as it relates to out-of-state placement of seriously emotionally disturbed pupils.
- California Code of Regulations, title 2, sections 60000 through 60610 (filed December 31, 1985, designated effective January 1, 1986 (Register 86, No. 1) and refiled June 30, 1986, designated effective July 12, 1986 (Register 86, No. 28)). These regulations were repealed and were superceded by new regulations, effective July 1, 1998.²⁰
- California Code of Regulations, title 2, sections 60100 and 60200 (filed as
 emergency regulations on July 1, 1998 (Register 98, No. 26) and refiled as final
 regulations on August 9, 1999 (Register 99, No. 33)) as they relate to the out-ofstate placement of seriously emotionally disturbed pupils.

Issue 2: Are the test claim statutes and regulations subject to article XIII B, section 6 of the California Constitution?

The activities performed by counties under the Handicapped and Disabled Students program are mandated by the state and not by federal law

¹⁹ Kinlaw, supra, 54 Cal.3d at page 333.

²⁰ See History of the regulations (Cal. Code Regs., tit. 2, §§ 60000 et seq.), notes 8 and 9.

The test claim statutes and regulations implement the federal special education law (IDEA) that requires states to guarantee to disabled pupils the right to receive a free and appropriate public education that emphasizes special education and related services designed to meet the pupil's unique educational needs.

The Department of Finance argues that the activities performed by counties under the Handicapped and Disabled Students program are federally mandated and, thus, reimbursement is not required under article XIII B, section 6 of the California Constitution. The Commission disagrees.

In 1992, the Third District Court of Appeal, in *Hayes v. Commission on State Mandates*, determined that the federal law at issue in the present case, IDEA, imposes a federal mandate on the states.²¹ The *Hayes* case involved test claim legislation requiring school districts to provide special education services to disabled pupils. The school districts in the *Hayes* case alleged that the activities mandated by the state that exceeded federal law were reimbursable under article XIII B, section 6 of the California Constitution.

The court in *Hayes* determined that the state's "alternatives [with respect to federal law] were to participate in the federal program and obtain federal financial assistance and the procedural protections accorded by the act, or to decline to participate and face a barrage of litigation with no real defense and ultimately be compelled to accommodate the educational needs of handicapped children in any event." The court concluded that the state had no "true choice" but to participate in the federal program and, thus, there was a federal mandate on the state.²³

Although the court concluded that the federal law was a mandate on the states, the court remanded the case to the Commission for further findings to determine if the state's response to the federal mandate constituted a state-mandated new program or higher level of service on the school districts. ²⁴ The court held that if the state "freely chose" to impose the costs upon the local agency as a means of implementing a federal program, then the costs are the result of a reimbursable state mandate. The court's holding is as follows:

In our view the determination whether certain costs were imposed upon the local agency by a federal mandate must focus upon the local agency which is ultimately forced to bear the costs and how those costs came to be imposed upon that agency. If the state freely chose to impose the costs upon the local agency as a means of implementing a federal program then the costs are the result of a reimbursable state mandate regardless whether the costs were imposed upon the state by the federal government. ²⁵ (Emphasis added.)

²¹ Hayes v. Commission on State Mandates (1992) 11 Cal.App.4th 1564, 1592.

²² Hayes, supra, 11 Cal.App.4th at page 1591.

²³ Ibid.

²⁴ Ibid.

²⁵ *Id.* at page 1593-1594.

Here, pursuant to the court's holding in *Hayes*, the state "freely chose" to impose the costs upon the counties as a means of implementing the federal IDEA program.

Federal law does not require the state to impose any requirements relating to special education and related services on counties. At the time the test claim legislation was enacted, the requirements under federal law were imposed only on states and local educational agencies.²⁶ In 1997, Congress amended the IDEA to "strengthen the requirements on ensuring provisions of services by non-educational agencies ..." (Sen. Rep. 105-17, dated May 9, 1997.) The amendment clarified that the state or local educational agency responsible for developing a child's IEP could look to noneducational agencies to pay for or provide those services the educational agencies are otherwise responsible for. The amendment further clarified that if a non-educational agency failed to provide or pay for the special education and related services, the state or local educational agency responsible for developing the IEP remain ultimately responsible for ensuring that children receive all the services described in their IEPs in a timely fashion and the state or local educational agency shall provide or pay for the services.²⁷ Federal law, however, does not require states to use non-educational agencies to pay for or provide services. A state's decision regarding how to implement the IDEA is still within the discretion, or the "free choice," of the state. The Department of Finance agrees with this interpretation of federal law. The Department states the following:

While subparagraph (A) of paragraph (11) of subdivision (a) of Sec. 612 states that the state educational agency is responsible for ensuring for the provision of IDEA services, subparagraph (B) states that "[s]ubparagraph (A) shall not limit the responsibility of agencies in the State other than the State educational agency to provide, or pay for some or all of the costs of, a free appropriate public education for any child with a disability in the State." This makes clear that Federal IDEA anticipates that agencies other than educational agencies may be responsible for providing services and absorbing costs related to the federal legislation. Indeed, subparagraph (A) of paragraph (12) lays out specific guidelines for the assigning of responsibility for services among various agencies.

DOF contends that the fact that the state has chosen through AB 3632 and related legislation to make mental health services related to individual education plans (IEPs) the responsibility of mental health agencies does not, in and of itself, trigger mandate reimbursement through Article XIII B, section 6 as the responsibilities in question are federally mandated and

²⁶ Title 34 Code of Federal Regulations section 300.2.

²⁷ Title 20 United States Code sections 1412 (a)(12)(A), (B), and (C), and 1401 (8); Title 34 Code of Federal Regulations section 300.142. (See also, Letters from the Department of Education dated July 28, 1998 and August 2, 2004, to all SELPAs, COEs, and LEAs on the requirements of 34 C.F.R. 300.142; and *Tri-County Special Education Local Plan Area v. County of Tuolumne* (2004) 123 Cal.App.4th 563, 578, where the court stated that "it is clear the Legislature could reassign administration of IDEA programs to a different entity if it chose to do so.".)

federal law allows the state to choose the agency or agencies responsible for service. (Emphasis added.)²⁸

Accordingly, the activities performed by counties under the Handicapped and Disabled Students program are mandated by the state and not by federal law. Thus, the actual increased costs incurred as a result of the activities in the program that constitute a mandated new program or higher level of service are reimbursable within the meaning of article XIII B, section 6.

Several test claim statutes and regulations do not mandate counties to perform an activity and, thus, are not subject to article XIII B, section 6

In order for a statute or an executive order to be subject to article XIII B, section 6 of the California Constitution, the statutory language must mandate or require local governmental agencies to perform an activity or task. ²⁹

Here, there are several statutes included in the test claim that are helpful in understanding the Handicapped and Disabled Students program. But they do not require counties to perform an activity or task. These statutes are Government Code sections 7570, 7584, and 7587.³⁰

In addition, non-substantive changes and amendments that do not affect counties were made to Government Code sections 7572, 7582, and 7585 by the test claim statutes. These amendments do not impose any state-mandated activities on counties.^{31, 32}

²⁸ Department of Finance comments on the draft staff analysis.

²⁹ County of Fresno v. State of California (1991) 53 Cal.3d 482, 487; County of Los Angeles, supra, 43 Cal.3d 46, 56; County of Sonoma v. Commission on State Mandates (2000) 84 Cal.App.4th 1264, 1283-1284; Department of Finance, supra, 30 Cal.4th at page 736; Gov. Code, § 17514.

³⁰ Government Code section 7570 provides that ensuring a free and appropriate public education for children with disabilities under federal law and the Education Code is the joint responsibility of the Superintendent of Public Instruction and the Secretary of Health and Welfare. Government Code section 7584 defines "disabled youth," "child," and "pupil." Government Code section 7587 requires the Departments of Education and Mental Health to adopt regulations to implement the program.

³¹ Government Code section 7572, as originally added in 1984 and amended in 1985, addresses the assessment of a student, including psychological and other mental health assessments performed by counties. The 1992 amendments to Government Code section 7572 substituted the word "disability" for "handicap," and made other clarifying, nonsubstantive amendments. Government Code section 7582 states that assessments and therapy treatment services provided under the program are exempt from financial eligibility standards and family repayment requirements. The 1992 amendment to section 7582 substituted "disabled child or youth" for "handicapped child." Government Code section 7585 addresses the notification of an agency's failure to provide a required service and reports to the Legislature. The 2001 amendments to section 7585 corrected the spelling of "administrative" and deleted the requirement for the Superintendent of

Furthermore, the Commission finds that Government Code section 7579, as amended by the test claim legislation, does not impose any state-mandated duties on county mental health departments. As originally enacted, Government Code section 7579 required courts, regional centers for the developmentally disabled, or other non-educational public agencies that engage in referring children to, or placing children in, residential facilities, to notify the administrator of the special education local plan area (SELPA) in which the residential facility is located before the pupil is placed in an out-of-home residential facility. The intent of the legislation, as stated in subdivision (c), was to "encourage communication between the courts and other public agencies that engage in referring children to, or placing children in, residential facilities, and representatives of local educational agencies."

The 2002 test claim statute (Stats. 2002, ch. 585) amended Government Code section 7579 by adding subdivision (d), to require public agencies other than educational agencies that place a child in a residential facility located out of state, without the involvement of a local educational agency, to assume responsibility for educational and non-educational costs of the child. Government Code section 7579, subdivision (d), states the following:

Any public agency other than an educational agency that places a disabled child or child suspected of being disabled in a facility out of state without the involvement of the school district, SELPA, or COE [county office of education] in which the parent or guardian resides, shall assume financial responsibility for the child's residential placement, special education program, and related services in the other state unless the other state or its local agencies assume responsibility.

Government Code section 7579, subdivision (d), however, does not apply to county mental health departments. The duty imposed by section 7579 to pay the educational and non-educational costs of a child placed in an out-of-state residential facility is a duty imposed on a placing agency, like a court or a regional center for the developmentally

Public Instruction and the Secretary of Health and Welfare to submit yearly reports to the Legislature on the failure of an agency to provide a required service.

The County of Los Angeles, in comments to the draft staff analysis for this test claim, addresses a finding made on the reconsideration of the original *Handicapped and Disabled Students* claim (04-RL-4282-10), relating to Government Code section 7572 and the counties' attendance at IEP meetings following a mental health assessment of a pupil. The County's comments are not relevant to this test claim, however. The language in Government Code section 7572 relating to the county's attendance at an IEP meeting following an assessment was added by the Legislature in 1985. As indicated in the analysis, the Commission does not have jurisdiction in this test claim to address the statutes or activities originally added by the Legislature in 1984 and 1985. The Commission does have jurisdiction in this test claim over Government Code section 7572, as amended by Statutes 1992, chapter 759. But the 1992 amendments to section 7572 were non-substantive and do not impose any additional state-mandated activities on counties.

disabled, that fails to seek the involvement of the local educational agency. This consolidated test claim has been filed on behalf of county mental health departments.³³

This conclusion is further supported by section 60510 of the regulations. Section 60510 of the regulations was adopted in 1998 (filed as an emergency regulation on July 1, 1998 (Register 98, No. 26) and refiled as a final regulation on August 9, 1999 (Register 99, No. 33)) to implement Government Code section 7579. The regulation requires "the court, regional center for the developmentally disabled, or public agency other than an educational agency" to notify the SELPA director before placing a child in a facility and requires the agency to provide specified information to the SELPA. Section 60510 is placed in article 7 of the regulations dealing with the exchange of information between "Education and Social Services." Article 7 is separate and apart from, and located after, the regulations addressing mental health related services. Accordingly, the Commission finds that Government Code section 7579, and section 60510 of the regulations, do not impose any state-mandated duties on county mental health departments.

Finally, the County of Stanislaus requests reimbursement for section 60400 of the regulations (filed as an emergency regulation on July 1, 1998 (Register 98, No. 26) and refiled as a final regulation on August 9, 1999 (Register 99, No. 33)). Section 60400, on its face, does not mandate any activities on counties. Rather, section 60400 of the regulations addresses the requirement imposed on the Department of Health Services to provide the services of a home health aide when the local educational agency considers a less restrictive placement from home to school for a pupil. The statutory authority and reference for this regulation is Government Code section 7575, which requires the Department of Health Services, "or any designated local agency administering the California Children's Services," to be responsible for occupational therapy, physical therapy, and the services of a home health aide, as required by the IEP. The claimants, however, did not plead Government Code section 7575 in their test claims. In addition, there is no evidence in the record that local agencies administering the California Children's Services program have incurred increased costs mandated by the state. Accordingly, the Commission finds that section 60400 of the regulations does not impose any state-mandated activities on county mental health departments.

Accordingly, Government Code sections 7570, 7572, 7579, 7582, 7584, 7585, and 7587, as amended by the test claim legislation, and sections 60400 and 60510 of the regulations do not impose state-mandated duties on counties and, thus, are not subject to article XIII B, section 6 of the California Constitution.

³³ The declarations submitted by the claimants here are from the county mental health departments. (See declaration of Paul McIver, District Chief, Department of Mental Health, County of Los Angeles; and declaration of Dan Souza, Mental Health Director for the County of Stanislaus.)

The remaining test claim statutes and regulations constitute a "program" within the meaning of article XIII B, section 6

The remaining test claim statutes and regulations consist of the following:

- Government Code sections 7572.55 (as added in 1994), and 7576 and 7586.6 (as amended in 1996); and
- With the exception of sections 60400 and 60510 of the regulations, the joint regulations adopted by the Departments of Mental Health and Education (Cal. Code Regs, tit. 2, §§ 60000 et seq.), which took effect as emergency regulations on July 1, 1998 (Register 98, No. 26) and became final on August 9, 1999 (Register 99, No. 33).

In order for the test claim statutes and regulations to be subject to article XIII B, section 6 of the California Constitution, the statutes and regulations must constitute a "program." The California Supreme Court, in the case of *County of Los Angeles v. State of California*³⁴, defined the word "program" within the meaning of article XIII B, section 6 as a program that carries out the governmental function of providing a service to the public, or laws which, to implement a state policy, impose unique requirements on local governments and do not apply generally to all residents and entities in the state. Only one of these findings is necessary to trigger the applicability of article XIII B, section 6.³⁵

The test claim statutes and regulations involve the special education and related services provided to pupils. In 1988, the California Supreme Court held that education of handicapped children is "clearly" a governmental function providing a service to the public.³⁶ Thus, the remaining test claim statutes and regulations qualify as a program that is subject to article XIII B, section 6 of the California Constitution.

Issue 3: Do the remaining test claim statutes and regulations impose a new program or higher level of service on local agencies within the meaning of article XIII B, section 6 of the California Constitution?

This test claim addresses the statutory and regulatory changes made to the existing Handicapped and Disabled Students program. The courts have defined a "higher level of service" in conjunction with the phrase "new program" to give the subvention requirement of article XIII B, section 6 meaning. "Thus read, it is apparent that the subvention requirement for increased or higher level of service is directed to statemandated increases in the services provided by local agencies in existing programs." A statute or executive order imposes a reimbursable "higher level of service" when the statute or executive order, as compared to the legal requirements in effect immediately

³⁴ County of Los Angeles, supra, 43 Cal.3d 46, 56.

³⁵ Carmel Valley Fire Protection Dist., supra, 190 Cal.App.3d at 537.

³⁶ Lucia Mar Unified School District, supra, 44 Cal.3d at page 835.

³⁷ County of Los Angeles, supra, 43 Cal.3d at page 56; San Diego Unified School District, supra, 33 Cal.4th at page 874.

before the enactment of the test claim legislation, increases the actual level of governmental service provided in the existing program.³⁸

As indicated above, the original statutes in Chapter 26.5 of the Government Code were added by the Legislature in 1984 and 1985. In addition, pursuant to the requirements of Government Code section 7587, the Departments of Mental Health and Education adopted the first set of emergency regulations for the program in 1986. Although the history of the regulations states that the first set of emergency regulations were repealed on June 30, 1997, by operation of Government Code section 7587, and that a new set of regulations were not operative until one year later (July 1, 1998), the Commission finds, as described below, that the initial set of emergency regulations remained operative after the June 30, 1997 deadline, until the new set of regulations became operative in 1998. Thus, for purposes of analyzing whether the remaining test claim legislation constitutes a new program or higher level of service, the initial emergency regulations, and the 1984 and 1985 statutes in Chapter 26.5 of the Government Code, constitute the existing law in effect immediately before the enactment of the test claim legislation.

Government Code section 7587 required the Departments of Mental Health and Education to adopt emergency regulations by January 1, 1986, to implement the Handicapped and Disabled Students program. The statute, as amended in 1996 (Stats. 1996, ch. 654), further states that the emergency regulations "shall not be subject to automatic repeal until the final regulations take effect on or before June 30, 1997." Section 7587 states, in relevant part, the following:

...For the purposes of the Administrative Procedure Act, the adoption of the regulations shall be deemed to be an emergency and necessary for the immediate preservation of the public peace, health and safety, or general welfare. These regulations shall not be subject to the review and approval of the Office of Administrative Law and shall not be subject to automatic repeal until the final regulations take effect on or before June 30, 1997, and the final regulations shall become effective immediately upon filing with the Secretary of State. Regulations adopted pursuant to this section shall be developed with the maximum feasible opportunity for public participation and comments. (Emphasis added.)

The final regulations were not adopted by the June 30, 1997 deadline. Nevertheless, the courts have interpreted the time limits contained in statutes similar to Government Code section 7587 as directory and not mandatory. When a deadline in a statute is deemed directory, then the action required by the statute remains valid.³⁹ The California Supreme Court describes the general rule of interpretation as follows:

Time limits are usually deemed to be directory unless the Legislature clearly expresses a contrary intent. [Citation omitted.] "In ascertaining

³⁸ San Diego Unified School Dist., supra, 33 Cal.4th 859, 878; Lucia Mar, supra, 44 Cal.3d 830, 835.

³⁹ California Correctional Peace Officers Association v. State Personnel Board (1995) 10 Cal.4th 1133, 1145.

probable intent, California courts have expressed a variety of tests. In some cases focus has been directed at the likely consequences of holding a particular time limitation mandatory, in an attempt to ascertain whether those consequences would defeat or promote the purpose of the enactment. . . . Other cases have suggested that a time limitation is deemed merely directory 'unless a consequence or penalty is provided for failure to do the act within the time commanded. [Citation omitted.] As *Morris v. County of Marin* [citation omitted] held, the consequence or penalty must have the effect of invalidating the government action in question if the limit is to be characterized as "mandatory."

As determined by the California Supreme Court, time limits are usually deemed directory unless a contrary intent is expressly provided by the Legislature or there is a penalty for not complying with the deadline. In the present case, the plain language of Government Code section 7587 does *not* indicate that the Legislature intended the June 30, 1997 deadline to be mandatory, thus making the regulations invalid on that date. If that was the case, the state would be acting contrary to federal law by not having procedures in place for one year regarding the assessment, special education, and related services of a child suspected of needing mental health services necessary to preserve the child's right under federal law to receive a free and appropriate public education. Instead, the plain language of the statute expresses the legislative intent that the regulations are "deemed to be an emergency and necessary for the immediate preservation of the public peace, health and safety, or general welfare." This language supports the conclusion that the Legislature intended the original regulations to remain valid until new regulations were adopted.

This conclusion is further supported by the actions of the affected parties after the June 30, 1997 deadline. In 1998, individual plaintiffs filed a lawsuit seeking a writ of mandate directing the Departments of Mental Health and Education to adopt final regulations in accordance with Government Code section 7587.⁴² As indicated in the petition for writ of mandate, the plaintiffs asserted that the original emergency regulations were enforced and applied after the June 30, 1997 deadline, that the Office of

⁴⁰ Ibid.

⁴¹ The requirements of the federal special education law (the Individuals with Disabilities Education Act (IDEA)) have been determined to constitute a federal mandate on the states. (*Hayes v. Commission on State Mandates* (1992) 11 Cal.App.4th 1564, 1592.) Under federal law, states are required to provide specially designed instruction, at no cost to the parent, to meet the unique needs of a disabled pupil, including classroom instruction and related services, according to the pupil's IEP. (U.S.C., tit. 20 §§ 1400 et seq.; 34 C.F.R. § 300.343.) Related services include psychological services. (34 C.F.R. § 300.24.) Pursuant to federal regulations on the IEP process, the pupil must be evaluated in all areas of suspected disabilities by a multidisciplinary team. (34 C.F.R. § 300.502.)

⁴² McLeish and Ryan v. State Department of Education, et al., Sacramento Superior Court, Case No. 96CS01380.

Administrative Law did not provide notice of repeal of the regulations, and that the original emergency regulations were never deleted from the California Code of Regulations.⁴³ Ultimately, the parties stipulated to a judgment and writ that subsequent emergency regulations would be filed on or before July 1, 1998, to supercede the original emergency regulations, and that on or before September 24, 1999, the final regulations would be in full force and effect.⁴⁴ Thus, the parties affected by the original emergency regulations continued to act as if the regulations were still in effect.

Therefore, the Commission finds that the initial set of emergency regulations remained operative after the June 30, 1997 deadline, until the new set of regulations became operative in 1998. Thus, for purposes of analyzing whether the remaining test claim legislation constitutes a new program or higher level of service, there is no time gap between the original emergency regulations and the subsequent regulations adopted in July 1998. The initial emergency regulations, and the 1984 and 1985 statutes in Chapter 26.5 of the Government Code, constitute the valid, existing law in effect immediately before the enactment of the test claim legislation.

Accordingly, the issue before the Commission is whether the remaining test claim legislation [Gov. Code, § 7572.55, as added in 1994, and §§ 7576 and 7586.6, as amended in 1996, and the joint regulations adopted by the Departments of Mental Health and Education (Cal. Code Regs, tit. 2, §§ 60000 et seq.), which took effect as emergency regulations on July 1, 1998 (Register 98, No. 26) and became final on August 9, 1999 (Register 99, No. 33)] imposes a new program or higher level of service when compared to the legal requirements in effect immediately before the enactment of the test claim legislation, by increasing the actual level of governmental service provided in the existing program.

A. Interagency Agreements (Gov. Code, § 7586.6; Cal. Code Regs., tit. 2, § 60030)

Government Code section 7586.6

Government Code section 7586.6 was added by the test claim legislation in 1996 to address, in part, the interagency agreements between counties and local educational agencies. Government Code section 7586.6, subdivision (b), states the following:

It is the intent of the Legislature that the designated local agencies of the State Department of Education and the State Department of Mental Health update their interagency agreements for services specified in this chapter at the earliest possible time. It is the intent of the Legislature that the state and local interagency agreements be updated at least every three years or earlier as necessary.

The plain language of Government Code section 7586.6, subdivision (b), states the "legislative intent" that the local interagency agreements be updated at least every three years or earlier as necessary.

⁴³ See Petition for Writ of Mandamus, paragraphs 42 and 43, *McLeish, supra*.

⁴⁴ See Writ of Mandamus, McLeish, supra.

The Commission finds that Government Code section 7586.6 does not impose a new program or higher level of service. Even if legislative intent were determined to constitute a mandated activity, updating or renewing the interagency agreements every three years is not new and the level of service required of counties is not increased. Under prior law, former section 60030, subdivision (a)(2), of the regulations adopted by the Departments of Mental Health and Education required the local mental health director and the county superintendent of schools to renew, and revise if necessary, the interagency agreements every three years or at any time the parties determine a revision is necessary.

Accordingly, the Commission finds that Government Code section 7586.6 does not impose a new program or higher level of service.

California Code of Regulations, title 2, section 60030

Section 60030 of the joint regulations governs the interagency agreements between counties and local educational agencies. Under prior law, the original emergency regulations required the development of an interagency agreement that included "a delineation of the process and procedure" for the following nine (9) items:

- Interagency referrals of pupils, which minimize time line delays. This may include written parental consent on the receiving agency's forms.
- Timely exchange of pupil information in accordance with applicable procedures ensuring confidentiality.
- Participation of mental health professionals, including those contracted to provide services, at IEP team meetings pursuant to Government Code sections 7572 and 7576.
- Developing or amending the mental health related service goals and objectives, and the frequency and duration of such services indicated on the pupil's IEP.
- Transportation of individuals with exceptional needs to and from the mental health service site when such service is not provided at the school.
- Provision by the school of an assigned, appropriate space for delivery of mental health services or a combination of education and mental health services to be provided at the school.
- Continuation of mental health services during periods of school vacation when required by the IEP.
- Identification of existing public and state-certified nonpublic educational programs, treatment modalities, and location of appropriate residential placements, which may be used for placement by the expanded IEP program team.

⁴⁵ Local mental health director is defined as "the officer appointed by the governing body of a county to manage a community mental health service." (Cal. Code Regs., tit. 2, § 60020, subd. (e).)

• Out-of-home placement of seriously emotionally disturbed pupils in accordance with the educational and treatment goals on the IEP. 46

In addition, former section 60100, subdivision (a), of the regulations required the local mental health program and the SELPA liaison to define the process and procedures for coordinating services to promote alternatives to out-of-home care of seriously emotionally disturbed pupils. These requirements remain the law.

Section 60030 of the regulations, as replaced by the test claim legislation in 1998, now requires that the interagency agreement include a "delineation of the procedures" for seventeen (17) items. In this regard, section 60030, subdivision (c), requires that the following additional eight (8) procedures be identified in the interagency agreement:

- Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)
- A host county⁴⁷ to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)

⁴⁶ Former California Code of Regulations, title 2, section 60030, subdivision (b).

⁴⁷ A "host county" is defined to mean the county where the pupil with a disability is living when the pupil is not living in the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (d).) The "county of origin" is defined as the county in which the parent of the pupil with disability resides. If the pupil is a ward or dependent of the court, an adoptee receiving adoption assistance, or a conservatee, the county of origin is the county where this status currently exists. (Cal. Code Regs., tit. 2, § 60020, subd. (b).)

- The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)

According to the final statement of reasons prepared by the Departments of Education and Mental Health for the regulations, the section on interagency agreements was "expanded because experience in the field has shown that many local interagency agreements are not effective." The final statement of reasons further states that the regulation "requires stronger interagency agreements in order to improve local agencies' ability to adhere to the timelines required by law."

Since the interagency agreement must now contain additional information, the Commission finds that section 60030 of the regulations imposes a new program or higher level of service for the one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:

- Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)
- A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)

⁴⁸ Final Statement of Reasons, pages 10-11.

- The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)⁴⁹
- B. Referral and Mental Health Assessment of a Pupil (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)

Government Code section 7576, as amended by the 1996 test claim statute (Stats. 1996, ch. 654), and sections 60040 and 60045 of the regulations govern the referral of a pupil suspected of needing mental health services to the county for an assessment. Under prior law, Government Code section 7572 and former section 60040 of the regulations required counties to perform the following referral and assessment activities:

- Review the following educational information of a pupil referred to the county by a local education agency for an assessment: a copy of the assessment reports completed in accordance with Education Code section 56327, current and relevant behavior observations of the pupil in a variety of educational and natural settings, a report prepared by personnel that provided "specialized" counseling and guidance services to the pupil and, when appropriate, an explanation why such counseling and guidance will not meet the needs of the pupil.
- If necessary, observe the pupil in the school environment to determine if mental health assessments are needed.
- If mental health assessments are deemed necessary by the county, develop a mental health assessment plan and obtain the parent's written informed consent for the assessment.
- Assess the pupil within the time required by Education Code section 56344.

⁴⁹ The Counties of Los Angeles and Stanislaus, in comments to the draft staff analysis, argue that revising the interagency agreement in accordance with section 60030 of the regulations is not a one-time activity. The County of Los Angeles argues "the negotiation, development, and periodic revision and review of Interagency Agreements require a variety of time consuming activities over an extended period of time." The County of Stanislaus contends that the interagency agreement is a living, breathing document. However, as indicated in the analysis, periodic renewal and revision of the agreements, which are ongoing activities, are not new. Counties were required to perform these activities every three years under the prior regulations. (Former Cal. Code Regs., tit. 2, § 60030.) Reimbursement for the ongoing activities of renewing the interagency agreements every three years and revising if necessary are addressed in the reconsideration of the original *Handicapped and Disabled Students* program (04-RL-4282-10).

- If a mental health assessment cannot be completed within the time limits, provide notice to the IEP team administrator or designee no later than 15 days before the scheduled IEP meeting.
- Prepare and provide to the IEP team, and the parent or guardian, a written assessment report in accordance with Education Code section 56327. The report shall include the following information: whether the pupil may need special education and related services; the basis for making the determination; the relevant behavior noted during the observation of the pupil in the appropriate setting; the relationship of that behavior to the pupil's academic and social functioning; the educationally relevant health and development, and medical findings, if any; for pupils with learning disabilities, whether there is such a discrepancy between achievement and ability that it cannot be corrected without special education and related services; a determination concerning the effects of environmental, cultural, or economic disadvantage, where appropriate; and the need for specialized services, materials, equipment for pupils with low incidence disabilities.
- Review and discuss the county recommendation with the parent and the appropriate members of the IEP team before the IEP team meeting.
- In cases where the local education agency refers a pupil to the county for an assessment, attend the IEP meeting if requested by the parent.
- Review independent assessments of a pupil obtained by the parent.
- Following review of the independent assessment, discuss the recommendation with the parent and with the IEP team before the meeting of the IEP team.
- In cases where the parent has obtained an independent assessment, attend the IEP team meeting if requested.

These activities are still required by law. However, the test claim legislation requires counties to perform additional activities. For example, Government Code section 7576, subdivision (b)(1), mandates a new program or higher level of service by requiring the county and the local educational agency to "work collaboratively to ensure that assessments performed *prior to referral* are as useful as possible to the community mental health service [i.e., the county] in determining the need for mental health services and the level of services needed." (Emphasis added.)

In addition, Government Code section 7576, subdivision (g), and section 60040, subdivision (g), mandate a new program or higher level of service by requiring a county that receives a referral for a pupil with a different county of origin, to forward the referral within one working day to the county of origin. The county of origin shall then have the programmatic and fiscal responsibility for providing or arranging for the provision of necessary services for the pupil.

Furthermore, section 60045 of the regulations addresses the assessment of a pupil and imposes new, required activities on counties. Under prior law, counties were required to determine if a mental health assessment of a pupil is necessary. (Former Cal. Code Regs., tit. 2, § 60040, subd. (d).) Section 60045 retains that requirement, and also

requires that if the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and local educational agency of the county determination within one working day. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(1).)

Section 60045, subdivision (a)(2), now requires that if the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral.

Section 60045, subdivision (b), provides that "if a mental health assessment is determined to be necessary," the community mental health service shall notify the local educational agency, develop a mental health assessment plan, and provide the plan and a consent form to the parent." Under prior law, counties were required to develop a mental health assessment plan and provide a consent form for the assessment to the parent. (Former Cal. Code Regs., tit. 2, § 60040, subd. (d).) However, the activities to notify the local educational agency when an assessment is determined necessary, and to provide the assessment plan to the parent are new activities.

Although section 60045, subdivisions (a) and (b), includes language that implies that the activities are within the discretion of the county (e.g., the activity is required "if no mental health assessment is determined necessary"), the Commission finds that these activities are mandated by the state when necessary to provide the pupil with a free and appropriate education under federal law. Under the rules of statutory construction, section 60045, subdivisions (a) and (b), must be interpreted in the context of the entire statutory scheme so that the statutory scheme may be harmonized and have effect. 50 In addition, it is presumed that the administrative agency, like the Departments of Mental Health and Education, did not adopt a regulation that alters the terms of a legislative enactment.⁵¹ Federal law, through the IDEA, requires the state to *identify*, locate, and evaluate all children with disabilities, including children attending private schools, who are in need of special education and related services.⁵² The state is also required by federal law to conduct a full and individual initial evaluation to determine whether a child has a qualifying disability, and the educational needs of the child.⁵³ In addition, Government Code section 7572, subdivision (a), requires that a child shall be assessed in all areas related to the suspected handicap by those qualified to make a determination of the child's need for the service. In cases where the pupil is suspected of needing mental health services, the state has delegated to the counties the activity of assessing the need for service. Accordingly, the Commission finds that the section 60045, subdivisions (a) and (b), mandate the following new activities that constitute a new program or higher level of service:

⁵⁰ Select Base Materials v. Board of Equalization (1959) 51 Cal.2d 640, 645; City of Merced v. State of California (1984) 153 Cal.App.3d 777, 781-782.

⁵¹ Wallace v. State Personnel Board (1959) 168 Cal. App. 2d 543, 547.

⁵² 20 United States Code section 1412, subdivision (a)(3).

⁵³ 20 United States Code section 1414, subdivision (a).

- If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and local educational agency of the county determination within one working day.
- If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral.
- Notify the local educational agency when an assessment is determined necessary.
- Provide the assessment plan to the parent.

Furthermore, section 60045, subdivision (c), requires counties to perform a new activity to "report back to the referring [local educational agency] or IEP team within 30 days from the date of the receipt of the referral . . . if no parental consent for a mental health assessment has been obtained." The Commission finds this activity constitutes a new program or higher level of service.

The Commission further finds that section 60045, subdivision (d), mandates a new program or higher level of service on counties by requiring counties to notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. This activity was not required under prior law.

The Commission also finds that section 60045, subdivision (f)(1), mandates a new program or higher level of service on counties by requiring counties to provide the parent with written notification that the parent may require the assessor to attend the IEP meeting to discuss the recommendation when the parent disagrees with the assessor's mental health service recommendation. As enacted before the test claim legislation, Government Code section 7572, subdivision (d)(1), requires that the parent be notified in writing of this parental right. But Government Code section 7572, subdivision (d)(1), does not specify the agency that is required to provide the written notice. Thus, section 60045, subdivision (f)(1), delegates the responsibility to the county.

Finally, section 60045, subdivision (h), mandates a new program or higher level of service by requiring the county of origin to prepare statutorily required IEP reassessments. Pursuant to federal law, yearly reassessments are required to determine the needs of the pupil.⁵⁴

C. Transfers and Interim Placements (Cal. Code Regs., tit. 2, § 60055)

The Departments of Education and Mental Health adopted a new regulation in section 60055 to address the interim placement of a pupil receiving mental health services pursuant to an existing IEP following the pupil's transfer to a new school district. Section 60055 states the following:

(a) Whenever a pupil who has been receiving mental health services, pursuant to an IEP, transfers into a school district from a school district in another county, the responsible LEA [local educational

⁵⁴ 34 Code of Federal Regulations, section 300.343.

- agency] administrator or IEP team shall refer the pupil to the local community mental health service [county] to determine appropriate mental health services.
- (b) The local mental health director or designee shall ensure that the pupil is provided interim mental health services, as specified in the existing IEP, pursuant to Section 56325 of the Education Code, for a period not to exceed thirty (30) days, unless the parent agrees otherwise.
- (c) An IEP team, which shall include an authorized representative of the responsible community mental health service, shall be convened by the LEA to review the interim services and make a determination of services within thirty (30) days of the pupil's transfer.

According to the final statement of reasons, section 60055 "conforms with and implements Education Code section 56325 which ensures that special education pupils continue to receive services after they transfer into a new school district or SELPA. This section is intended to address implementation problems in these situations reported by the field in which eligible pupils were denied services due to an inter-county transfer." ⁵⁵

The Commission finds that section 60055 mandates a new program or higher level of service on counties, following a pupil's transfer to a new school district, by requiring them to perform the following activities:

- Provide interim mental health services, as specified in the existing IEP, for thirty days, unless the parent agrees otherwise.
- Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.
- D. Participate as a Member of the IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal. Code Regs., tit. 2, § 60100)

Under existing law, when a child is assessed as seriously emotionally disturbed and any member of the IEP team recommends residential placement, the IEP team shall be expanded to include a representative of the county. The expanded IEP team is required to review the assessment and determine whether: (1) the child's needs can reasonably be met through any combination of nonresidential services, preventing the need for out-of-home care; (2) residential care is necessary for the child to benefit from educational services; and (3) residential services are available, which address the needs identified in the assessment and which will ameliorate the conditions leading to the seriously emotionally disturbed designation. The expanded IEP team is also required to consider all possible alternatives to out-of-home placement. (Gov. Code, § 7572.5, former Cal. Code Regs, tit. 2, § 60100.) Finally, the expanded IEP team is required to document the

⁵⁵ Final Statement of Reasons, page 20.

pupil's educational and mental health treatment needs that support the recommendation for the placement. (Former Cal. Code Regs, tit. 2, § 60100, subd. (e).)

These activities remain the law and counties are currently eligible for reimbursement for their participation on the expanded IEP team. ⁵⁶ However, the test claim legislation amended the law with respect to the activities performed by the expanded IEP team.

In 1994, the Legislature added section 7572.55 to the Government Code (Stats. 1994, ch. 1128). Government Code section 7572.55, subdivision (c), requires the expanded IEP team, when a recommendation is made that a child be placed in an *out-of-state* residential facility, to develop a plan for using less restrictive alternatives and in-state alternatives as soon as they become available, unless it is in the best educational interest of the child to remain in the out-of-state school.

In addition, section 60100 of the regulations, as adopted in 1998, requires the expanded IEP team to perform the following activities:

- The expanded IEP team shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)
- The expanded IEP team shall ensure that placement is in accordance with admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)

The Department of Finance contends that these activities performed by the expanded IEP team do not constitute a new program or higher level of service. The Department states the following:

It is our interpretation that there is no meaningful difference between the requirements under the prior regulations and the new regulations with respect to identifying, analyzing, and documenting all alternatives to residential placement. The existing activities of considering "all possible alternatives to out-of-home placement" and documenting "the pupil's educational and mental health treatment needs that support the recommendation for the placement" would already include the development of a plan for using less restrictive and in-state alternatives and documentation of the reasons why these alternatives were rejected. It is not clear that the new requirements cited above impose a new or higher level of service. ⁵⁷

⁵⁶ For this reason, the Commission agrees with a comments filed by the Counties of Los Angeles and Stanislaus on the draft staff analysis that the county's participation on the expanded IEP team occurs when there is a recommendation for out-of-home placement, regardless of whether the recommendation is for a facility in the state or a facility out of the state. This test claim, however, addresses only the new activities required by the Government Code sections and regulations for which the Commission has jurisdiction (i.e., Gov. Code, § 7572.55, as added by Stats. 1994, ch. 1128, and the 1998 regulations.)

⁵⁷ Department of Finance comments to the draft staff analysis.

The Commission disagrees. First, the activity required by Government Code section 7572.55, subdivision (c), to develop a plan for using less restrictive alternatives and in-state alternatives when a recommendation is made that a child be placed in an out-of-state facility, is a new requirement. Government Code section 7572.55 was *added* by the test claim legislation. Under prior law, the expanded IEP team was only required to "consider" all possible alternatives to residential placement. The express language of prior law did not require the expanded IEP team to develop a plan for using less restrictive alternatives specifically for out-of-state placements. Thus, the Commission finds that Government Code 7572.55, subdivision (c), imposes a new program or higher level of service with regard to the counties' participation on the expanded IEP team.

The Commission further finds that the two activities mandated by section 60100 are new activities, not required under prior law. Section 60100, subdivision (c), requires the expanded IEP team to document the alternatives to residential placement that were considered and the reasons why they were rejected. Under prior law, the expanded IEP team was required to "consider" all possible alternatives to residential placement. Prior law also required the expanded IEP team to document the pupil's educational and mental health treatment needs that support the final recommendation for the placement. But prior law did not require the expanded IEP team to document the alternatives to residential placement that were considered by the team and the reasons why the alternatives were rejected. Thus, the Commission finds that section 60100, subdivision (c), imposes a new program or higher level of service.

Moreover, the Commission finds that the activity required by section 60100, subdivision (j), imposes a new program or higher level of service by requiring, for the first time, that the expanded IEP team ensure that placement is in accordance with admission criteria of the facility.

Finally, when the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties are now required to ensure that: (1) the mental health services are specified in the IEP in accordance with federal law; and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).) Counties were not required to perform these activities under prior law. Therefore, the Commission finds that the activities required by section 60100, subdivision (i), constitute a new program or higher level of service.

E. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)

Under existing law, Government Code section 7572.5, subdivision (c)(1), requires the county to act as the lead case manager if the review of the expanded IEP team calls for residential placement of the seriously emotionally disturbed pupil. The statute further

⁵⁸ Section 60020 defines "qualified mental health professional" to include the following licensed practitioners of the healing arts: a psychiatrist; psychologist; clinical social worker; marriage, family and child counselor; registered nurse, mental health rehabilitation specialist, and others who have been waivered under Welfare and Institutions Code section 5751.2.

requires that "the mental health department shall retain financial responsibility for provision of case management services." Former section 60110, subdivision (a), required the following case management duties:

- Convene parents and representatives of public and private agencies in accordance with section 60100, subdivision (f), in order to identify the appropriate residential facility.
- Complete the local mental health program payment authorization in order to initiate out of home care payments.
- Coordinate the completion of the necessary County Welfare Department, local mental health program, and responsible local education agency financial paperwork or contracts.
- Develop the plan for and assist the family and pupil in the pupil's social and emotional transition from home to the residential facility and the subsequent return to the home.
- Facilitate the enrollment of the pupil in the residential facility.
- Conduct quarterly face-to-face contacts with the pupil at the residential
 facility to monitor the level of care and supervision and the implementation of
 the treatment services and the IEP.
- Notify the parent or legal guardian and the local education agency administrator or designee when there is a discrepancy in the level of care, supervision, provision of treatment services, and the requirements of the IEP.
- Coordinate the six-month expanded IEP team meeting with the local education agency administrator or designee.

Sections 60100 and 60110 of the regulations, as adopted in 1998, require county case managers to perform the following new activities not required under prior law:

- Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)⁵⁹
- When the IEP team determines that it is necessary to place a pupil with a
 disability who is seriously emotionally disturbed in a community treatment
 facility, the lead case manager shall ensure that placement is in accordance with

⁵⁹ Although the regulation requires the county case manager to plan for the educational needs of a pupil placed in a residential facility, the local educational agency is ultimately responsible for "providing or arranging for the special education and non-mental health related services needed by the pupil. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(2); Final Statement of Reasons, p. 24.)

- admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)⁶⁰
- Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is cost-effective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).) Under prior law, the expanded IEP team identified the placement. (Former Cal. Code Regs., tit. 2, § 60100, subd. (f).)
- Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)
- Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
- Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)⁶¹

The Commission finds that the new activities bulleted above constitute a new program or higher level of service.

In addition, the language for some of the case management activities required under existing law was amended by section 60110 of the test claim legislation. Thus, the issue is whether the amended language mandates an increase in the level of service provided by the county case manager.

For example, existing law required counties to "conven[e] parents and representatives of public and private agencies in accordance with subsection (f) of Section 60100 in order to identify the appropriate residential placement." (Former Cal. Code Regs., tit. 2, § 60110,

⁶⁰ A "community treatment facility" is defined in section 60025 of the regulations to mean "any residential facility that provides mental health treatment services to children in a group setting which has the capacity to provide secure confinement. The facility's program components shall be subject to program standards developed and enforced by the State Department of Mental Health pursuant to Section 4094 of the Welfare and Institutions Code."

⁶¹ Welfare and Institutions Code section 4094.5, subdivision (e)(1), states in relevant part that "[t]he child shall, prior to admission, have been determined to be in need of the level of care provided by a community treatment facility, by a county interagency placement committee ..."

subd. (c)(1).) Section 60110, subdivision (c)(1), as replaced by the test claim legislation, amended the regulation, in relevant part, by requiring the county case manager to include "educational staff" in the meeting. The Commission finds that the requirement to include "educational staff" in the meeting does not increase the level of service required by county case managers. The old regulation required county case managers to convene the meeting with "representatives of public agencies." For purposes of this program, "representatives of public agencies" includes educational staff. Thus, section 60110, subdivision (c)(1), does not impose a new program or higher level of service.

Furthermore, former section 60110, subdivision (c)(8), required case managers to conduct quarterly face-to-face contacts with the pupil at the residential facility to monitor the level of care and supervision and the implementation of the treatment services as required by the IEP. That requirement remains the law. However, section 60110, subdivision (c)(8), as replaced by the test claim legislation, requires the case manager to also evaluate "the continuing stay criteria" of a pupil placed in a community treatment facility on a quarterly basis:

In addition, for children placed in a community treatment facility, an evaluation shall be made within every 90 days of the residential placement of the pupil to determine if the pupil meets the continuing stay criteria as defined in Welfare and Institutions Code section 4094 and implementing mental health regulations.

Pursuant to Department of Mental Health regulations, the continuing stay criteria require the case manager and the community treatment facility psychiatrist to evaluate and document the continued placement of the pupil in the community treatment facility.⁶³

⁶² See section 60000 of the regulations, which provides that "this chapter applies to the State Departments of Mental Health, Social Services, and their designated local agencies, and the California Department of Education, school districts, county offices, and special education local plan areas."

⁶³ California Code of Regulations, title 9, section 1924, defines the "continuing stay criteria" for this program as follows:

⁽b) Individuals who are special education pupils identified in paragraph (4) of subdivision (c) of Section 56026 of the Education Code and who are placed in a CTF [community treatment facility] prior to age eighteen (18) pursuant to Chapter 26.5 of the Government Code may continue to receive services through age 21 provided the following conditions are met:

⁽¹⁾ They continue to satisfy the requirements of subsection (a) [documentation by the CTF psychiatrist and the case manager supporting the continued placement of the pupil in the community treatment facility];

⁽²⁾ They have not graduated from high school;

⁽³⁾ They sign a consent for treatment and a release of information for CTF staff to communicate with education and county mental health

The Commission finds that the evaluation every 90 days of the continuing stay criteria of a pupil placed in a community treatment facility, as required by section 60110, subdivision (c)(8), constitutes a new program or higher level of service.

Finally, under prior law, the expanded IEP team was required to review the case progress, the continuing need for out-of-home placement, the extent of compliance with the IEP, and progress toward alleviating the need for out-of-home care "at least every six months." (Gov. Code, § 7572.5, subd. (c)(2).) In addition, former section 60110, subdivision (c)(10), required case managers to "coordinate the six-month expanded IEP team meeting with the local educational agency administrator or designee."

Section 60110, subdivision (c)(10), as adopted by the test claim legislation in 1998, replaced the requirement imposed on the case manager to "coordinate" the expanded six-month IEP team meeting, with the requirement to "schedule and attend" the six-month expanded IEP team meeting. Section 60110, subdivision (c)(10), states the following:

Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement.

The Commission finds that section 60110, subdivision (c)(10), increases the level of service required of counties. Under the prior requirement, case managers were required to coordinate the expanded IEP team meeting every six months. Case managers are now required to schedule the meeting. The activities of "coordinating" and "scheduling" are different. To "coordinate" means to "to place in the same order, class, or rank; to harmonize in a common effort; to work together harmoniously." To "schedule" means "to plan or appoint for a certain date or time." ⁶⁴ In addition, although a representative from the county is a member of the IEP team, there was no requirement that the case manager, who may be a different person than the IEP team member, attend the IEP team meeting. ⁶⁵ Therefore, the Commission finds that section 60110, subdivision (c)(10), of the regulations constitutes a new program or higher level of service for the activity of scheduling and attending the six-month expanded IEP team meetings.

professionals after staff have informed them of their rights as an adult;

⁽⁴⁾ A CTF obtains an exception from the California Department of Social Services to allow for the continued treatment of the young adult in a CTF....

⁶⁴ Webster's II New College Dictionary (1999) pages 248, 987.

⁶⁵ Existing law authorizes the county to delegate the case management responsibilities to the county welfare department. (Gov. Code, § 7572.5, subd. (c)(1).)

F. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))

Pursuant to existing law, counties are financially responsible for 60 percent of the total residential and non-educational costs of a seriously emotionally disturbed pupil placed in an out-of-home residential facility. The residential and non-educational costs include the costs for food, clothing, shelter, daily supervision, a child's personal incidentals, liability insurance with respect to a child, and reasonable travel to the child's home for visitation. (Gov. Code, § 7581, former Cal. Code Regs., tit. 2, § 60200, subd. (e), Welf. & Inst. Code, § 15200, subd. (c)(1).) The counties' financial responsibility for the residential and non-educational costs of pupils placed out of the home remain the law today.

In addition, former section 60200 of the regulations required the county welfare department to issue the payments to providers of out-of-home facilities in accordance with Welfare and Institutions Code section 18351, upon receipt of authorization documents from the State Department of Mental Health *or* a designated county mental health agency. The authorization documents are required to include information sufficient to demonstrate that the child meets all eligibility criteria established in the regulations for this program. (Welf. & Inst. Code, § 18351.)

The county welfare department is still required to issue payments to the residential facilities under section 60200, subdivision (e), of the regulations, as replaced in 1998. However, the regulation now requires the county community mental health service to authorize the payment to the residential facility before the county welfare agency can issue the payment. Subdivision (e) states, "[t]he community mental health service shall be responsible for authorizing payment to the facilities listed in Section 60025 based upon rates established by the Department of Social Services in accordance with Sections 18350 through 18356 of the Welfare and Institutions Code."

The Department of Finance contends that "[a]ccording to the Department of Social Services, there is no meaningful difference between the requirements under the prior regulations and the new regulations with respect to authorizing payments to the out-of-home residential facilities." The Department further states that "the child's mental health caseworker is already required to participate in the development of the IEP, and this IEP could constitute the authorizing paperwork that is presented to the county child welfare department to initiate payment for residential treatment." Thus, the Department argues that "[i]t is not clear that the new requirement . . . would impose a new or higher level of service."

The Commission disagrees with the Department's interpretation of section 60200 of the regulations. The same rules of construction applicable to statutes govern the interpretation of administrative regulations. Thus, the Commission, like a court, should attempt to ascertain the intent of the regulating agency.⁶⁷

⁶⁶ Department of Finance comments to the draft staff analysis.

⁶⁷ Goleta Valley Community Hospital v. Department of Health Services (1984) 149 Cal.App.3d 1124, 1129.

As indicated above, prior law specified that either the Department of Mental Health or a designated county mental health agency provided the authorization documents before payment to the residential facility could be issued. According to the final statement of reasons prepared by the Departments of Mental Health and Education for the 1998 regulations, section 60200, subdivision (e), now assigns the responsibility of authorizing payments to the residential facilities solely to the county community mental health service. The final statement of reasons also states that it is the responsibility of the county to determine that the residential placement meets all of the criteria established in Welfare and Institutions Code sections 18350 through 18356. The final statement of reasons for this regulation expressly provides the following:

Subsection (e) assigns the responsibility for authorizing payment for board and care to the community mental health service. It is the responsibility of the community mental health service to determine that the residential placement meets all of the criteria established in Sections 18350 through 18356 of the Welfare and Institutions Code. These sections of code also refer to Section 11460 of the Welfare and Institutions Code which state that rates will be established by CDSS, and outline certain requirements in order for facilities to be eligible for payment."

Thus, compliance with section 60200, subdivision (e), of the regulations requires the counties to determine that the residential placement meets all of the criteria established in the Welfare and Institutions Code before authorizing payment. The final statement of reasons suggests that the requirement to authorize payment to residential facilities may not be satisfied by simply providing the IEP to the county welfare department.

The Department of Social Services has not provided the Commission with any comments on this test claim. In addition, the argument asserted by the Department of Finance is not supported with documentary evidence or declarations signed under the penalty of perjury, as required by the Commission's regulations. (Cal. Code Regs., tit. 2, § 1183.02, subd. (c).)

Accordingly, the Commission finds that authorizing payments to the residential facilities in accordance with section 60200, subdivision (e), constitutes a new program or higher level of service.

G. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs, tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))

Pursuant to existing law, counties are required to provide psychotherapy or other mental health treatment services to a pupil, either directly or by contract, when required by the pupil's IEP. (Gov. Code, § 7576; former Cal. Code Regs., tit. 2, § 60200, subd. (b).) Under the former regulations, "psychotherapy and other mental health services" were defined to include the day services and outpatient services identified in sections 542 and 543 of the Department of Mental Health regulations. (Former Cal. Code Regs., tit. 2, § 60020, subd. (a).)

⁶⁸ Final Statement of Reasons, page 26.

The regulations adopted by the Departments of Education and Mental Health in 1998 modified these activities. For example, section 60200, subdivision (c)(1), adds new requirements when a pupil receives mental health services in a host county. Under such circumstances, the county of origin (the county where the parent resides, the pupil receives adoption assistance, or where the pupil is a ward of the court, for example) is financially responsible for the mental health services, even though the services are provided in a host county. (Cal. Code Regs., tit. 2, § 60200, subd. (c).) Section 60200, subdivision (c)(1), states the following:

The host county shall be responsible for making its provider network available and shall provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. Counties of origin shall negotiate with host counties to obtain access to limited resources, such as intensive day treatment and day rehabilitation.

Thus, the Commission finds that section 60200, subdivision (c)(1), of the regulations mandates a new program or higher level of service for the following new activities:

- The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals.
- The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation.

In addition, section 60020, subdivision (i), changed the definition of mental health services. As indicated above, the former regulations defined "psychotherapy and other mental health services" to include the day services and outpatient services identified in sections 542 and 543 of the Department of Mental Health regulations. (Former Cal. Code Regs., tit. 2, § 60020, subd. (a).) Under the prior regulations, these services included the following: day care intensive services, day care habilitative (counseling and rehabilitative) services, vocational services, socialization services, collateral services, assessment, individual therapy, group therapy, medication (including the prescribing, administration, or dispensing of medications, and the evaluation of side effects and results of the medication), and crisis intervention.

Section 60020, subdivision (i), of the regulations, now defines "mental health services" as follows:

"Mental health services" means mental health assessment and the following services when delineated on an IEP in accordance with Section 7572(d) of the Government Code: psychotherapy as defined in Section 2903 of the Business and Professions Code provided to the pupil individually or in a group, collateral services, medication monitoring, intensive day treatment, day rehabilitation, and case management. These services shall be provided directly or by contract at the discretion of the community mental health service of the county of origin.

Section 60020 of the test claim regulations continues to include mental health assessments, collateral services, intensive day treatment, and day rehabilitation within the definition of "mental health services." These services are not new.⁶⁹

However, the activities of crisis intervention, vocational services, and socialization services were deleted by the test claim regulations. The final statement of reasons, in responding to a comment that these activities remain in the definition of "mental health services," states the following:

The provision of vocational services is assigned to the State Department of Rehabilitation by Government Code section 7577.

Crisis service provision is delegated to be "from other public programs or private providers, as appropriate" by these proposed regulations in Section 60040(e) because crisis services are a medical as opposed to educational service. They are, therefore, excluded under both the <u>Tatro</u> and <u>Clovis</u> decisions. These precedents apply because "medical" specialists must deliver the services. A mental health crisis team involves specialized professionals. Because of the cost of these professional services, providing these services would be a financial burden that neither the schools nor the local mental health services are intended to address in this program.

The hospital costs of crisis service provision are explicitly excluded from this program in the Clovis decision for the same reasons.

Additionally, the IEP process is one that responds slowly due to the problems inherent in convening the team. It is, therefore, a poor avenue for the provision of crisis services. While the need for crisis services can be a predictable requirement over time, the particular medical requirements of the service are better delivered through the usual local mechanisms established specifically for this purpose.⁷⁰

Thus, counties are not eligible for reimbursement for providing crisis intervention, vocational services, and socialization services since these activities were repealed as of July 1, 1998.

⁶⁹ The County of Los Angeles, in comments to the draft staff analysis, argues that all activities specified in section 60020, subdivision (i), should be reimbursable under this test claim. The County of Stanislaus filed similar comments. As indicated in the analysis, however, the activities of mental health assessments, collateral services, intensive day treatment, and case management, are not new activities. Counties were required to perform these activities under the prior regulations. (Former Cal. Code Regs., tit. 2, § 60020, subd. (a).) Reimbursement for the activities of mental health assessments, collateral services, intensive day treatment, and case management, are addressed in the reconsideration of the original *Handicapped and Disabled Students* program (04-RL-4282-10).

⁷⁰ Final Statement of Reasons, pages 55-56.

Nevertheless, section 60020 of the regulations increases the level of service of counties providing mental health services by including case management services and "psychotherapy" within the meaning of "mental health services." The regulation defines psychotherapy to include both individual and group therapy, based on the definition in Business and Professions Code section 2903. Business and Professions Code section 2903 states in relevant part the following:

No person may engage in the practice of psychology, or represent himself or herself to be a psychologist, without a license granted under this chapter, except as otherwise provided in this chapter. The practice of psychology is defined as rendering or offering to render for a fee to individuals, groups, organizations or the public any psychological service involving the application of psychological principles, methods, and procedures of understanding, predicting, and influencing behavior, such as the principles pertaining to learning, perception, motivation, emotions, and interpersonal relationships; and the methods and procedures of interviewing, counseling, psychotherapy, behavior modification, and hypnosis; and of constructing, administering, and interpreting tests of mental abilities, aptitudes, interests, attitudes, personality characteristics, emotions, and motivations.

The application of these principles and methods includes, but is not restricted to: diagnosis, prevention, treatment, and amelioration of psychological problems and emotional and mental disorders of individuals and groups.

Psychotherapy within the meaning of this chapter means the use of psychological methods in a professional relationship to assist a person or persons to acquire greater human effectiveness or to modify feelings, conditions, attitudes and behavior which are emotionally, intellectually, or socially ineffectual or maladjustive.

The Commission finds that providing the services of case management and psychotherapy, as defined in Business and Professions Code section 2903, to a pupil when required by the pupil's IEP constitutes a new program or higher level of service.

Furthermore, under prior law, mental health services included prescribing, administering, and dispensing medications, and evaluating the side effects and results of the medication. Section 60020, subdivision (i), now includes "medication monitoring" within the provision of mental health services. "Medication monitoring" is defined in section 60020, subdivision (f), as follows:

"Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness.

The Department of Finance argues that "medication monitoring" does not increase the level of service provided by counties. The Department states the following:

It is our interpretation that there is no meaningful difference between the medication requirements under the prior regulations and the new regulations of the test claim. The existing activities of "dispensing of medications, and the evaluation of side effects and results of medication" are in fact activities of medication monitoring and seem representative of all aspects of medication monitoring. To the extent that counties are already required to evaluate the "side effects and results of medication," it is not clear that the new requirement of "medication monitoring" imposes a new or higher level of service. ⁷¹

The Commission disagrees with the Department's interpretation of section 60020, subdivisions (i) and (f), of the regulations, and finds that "medication monitoring" as defined in the regulation increases the level of service required of counties.

The same rules of construction applicable to statutes govern the interpretation of administrative regulations.⁷² Under the rules of statutory construction, it is presumed that the Legislature or the administrative agency intends to change the meaning of a law or regulation when it materially alters the language used.⁷³ The courts will not infer that the intent was only to clarify the law when a statute or regulation is amended unless the nature of the amendment clearly demonstrates the case.⁷⁴

In the present case, the test claim regulations, as replaced in 1998, materially altered the language regarding the provision of medication. The activity of "dispensing" medications was deleted from the definition of mental health services. In addition, the test claim regulations deleted the phrase "evaluating the side effects and results of the medication," and replaced the phrase with "monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness." The definitions of "evaluating" and "monitoring" are different. To "evaluate" means to "to examine carefully; appraise." To "monitor" means to "to keep watch over; supervise." The definition of "monitor" and the regulatory language to monitor the "psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness" indicate that the activity of "monitoring" is an ongoing activity necessary to ensure that the pupil receives a free and appropriate education under federal law. This interpretation is supported by the final statement of reasons for the adoption of the language in section 60020, subdivision (f), which state that the regulation was intended to make it

⁷¹ Department of Finance comments to draft staff analysis.

⁷² Goleta Valley Community Hospital v. Department of Health Services (1984) 149 Cal.App.3d 1124, 1129.

⁷³ Garrett v. Young (2003) 109 Cal.App.4th 1393, 1404-1405.

⁷⁴ Medina v. Board of Retirement, Los Angeles County Employees Retirement Assn. (2003) 112 Cal.App.4th 864, 869-870.

⁷⁵ Webster's II New College Dictionary (1999) page 388.

⁷⁶ *Id.* at page 708.

clear that "medication monitoring" is an educational service that is provided pursuant to an IEP, rather than a medical service that is not allowable under the program.⁷⁷

Neither the Department of Mental Health nor the Department of Education, agencies that adopted the regulations, filed substantive comments on this test claim. Thus, there is no evidence in the record to contradict the finding, based on the rules of statutory construction, that "medication monitoring" increases the level of service on counties.

Therefore, the Commission finds that the activity of "medication monitoring," as defined in section 60020, subdivisions (f) and (i), constitutes a new program or higher level of service.

Finally, section 60050 was added by the test claim legislation to address the completion or termination of IEP health services. In relevant part, section 60050, subdivision (b), states the following:

When completion or termination of IEP specified health services is mutually agreed upon by the parent and the community mental health service, or when the pupil is no longer participating in treatment, the community mental health service shall notify the parent and the LEA which shall schedule an IEP meeting to discuss and document this proposed change it if is acceptable to the IEP team.

The Commission finds that section 60050, subdivision (b), mandates a new program or higher level of service by requiring counties to notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of the service, or when the pupil is no longer participating in treatment.

H. Participation in Due Process Hearings (Cal. Code Regs., tit. 2, § 60550)

The County of Los Angeles argues that a county's participation in a due process hearing, which resolves disputes between a parent and a public agency regarding special education and related services, is reimbursable. The County further argues that reimbursement should cover the costs for "participation in mediation conferences, travel costs associated with dispute resolution, preparation of witnesses and documentary evidence, as well as participation in administrative hearings ..." The Commission disagrees.

Under existing law, due process procedures are in place to resolve disputes between a parent and a public agency regarding the special education and related services, including mental health services provided to a pupil by a county under the Handicapped and Disabled Students program. Government Code section 7586, as originally enacted in 1984, requires all state departments and their designated local agencies, including counties, to be governed by the procedural due process protections required by federal law. Government Code section 7586, subdivision (a), states the following:

All state departments, and their designated local agencies, shall be governed by the procedural safeguards required in Section 1415 of

⁷⁷ Final Statement of Reasons, page 7.

⁷⁸ County of Los Angeles' comments to the draft staff analysis.

Title 20 of the United States Code. A due process hearing arising over a related service or designated instruction and service shall be filed with the Superintendent of Public Instruction. Resolution of all issues shall be through the due process hearing process established in Chapter 5 (commencing with Section 56500) of Part 30 of Division 4 of the Education Code. The decision issued in the due process hearing shall be binding on the department having responsibility for the services in issue as prescribed by this chapter.

Pursuant to the former regulations, counties were required to participate in the due process hearings relating to issues involving mental health assessments or services and were required to prepare documentation and provide testimony supporting the county's position. (Former Cal. Code Regs., tit. 2, § 60550.) Counties are currently eligible for reimbursement for their participation in the due process hearings.

The test claim legislation, section 60550 of the regulations, as enacted in 1998, does not increase the level of service provided by counties with respect to the due process hearings. Counties are still subject to the due process hearing procedures as they were under prior law, and are still required to prepare documentation and provide testimony to support its position. According to the final statement of reasons, the amendments in the regulation, with respect to the county, simply reflect the deletion of the Office of Administrative Hearings from the hearing process.

Therefore, the Commission finds that section 60550 does not mandate that counties perform new activities or increase their level of service. Therefore, section 60550 of the regulations does not impose a new program or higher level of service on counties.

I. Compliance Complaints (Cal. Code Regs., tit. 2, § 60560)

The County of Stanislaus requests reimbursement for defending against an allegation that the county has not complied with the regulations for this program, in accordance with section 60560 of the regulations. Section 60560 states that "[a]llegations of failure by an LEA, Community Mental Health Services or CCS to comply with these regulations, shall be resolved pursuant to [sections 4600 et seq. of the Department of Education regulations]."

The Commission finds that the compliance complaint procedure established by section 60560 does not constitute a new program or higher level of service. The compliance complaint procedures, as they relate to the counties' participation in the Handicapped and Disabled Students program, have been in the law since 1991. Section 4650 of the Department of Education regulations (the regulation cited as the authority for section 60560 of the joint regulations in this case) addresses compliance complaints and was adopted in 1991. Section 4650, subdivision (a)(viii), states in relevant part the following:

For complaints relating to special education the following shall also be conditions for direct state intervention:

⁷⁹ California Code of Regulations, title 5, section 4650.

(A) The complainant alleges that a public agency, other than a local educational agency, as specified in Government Code section 7570 et seq., fails or refuses to comply with an applicable law or regulation relating to the provision of free appropriate public education to handicapped individuals ...

Therefore, the Commission finds that section 60560 does not constitute a new program or higher level of service.

J. Interagency Dispute Resolution (Cal. Code Regs., tit. 2, §§ 60600, 60610)

The County of Stanislaus requests reimbursement for the counties' participation in interagency dispute resolution procedures, in accordance with sections 60600 and 60610 of the regulations. These regulations implement Government Code section 7585, which was enacted in 1984. Government Code section 7585 provides that whenever any department or local agency designated by that department fails to provide a related service specified in a pupil's IEP, the parent, adult pupil, or any local educational agency shall submit a written notification of the failure to provide the service to the Superintendent of Public Instruction or the Secretary of Health and Welfare. The superintendent and the secretary, or their designees, shall meet to resolve the issue within 15 days. If the issue cannot be resolved, the matter is referred to the Office of Administrative Hearings, whose decision is binding on the parties. Under prior regulations (former section 60610), once the dispute resolution procedures have been completed, the agency determined responsible for the service shall pay for, or provide the service, and shall reimburse the other agency that provided the service, if applicable.

Sections 60600 and 60610, as adopted in 1998, do not change the prior dispute resolution procedures. The level of participation by the county under the interagency dispute resolution procedures remains the same.

Therefore, the Commission finds that sections 60600 and 60610 of the regulations do not mandate a new program or higher level of service on counties.

Issue 4: Do the test claim statutes and regulations impose costs mandated by the state within the meaning of article XIII B, section 6 and Government Code section 17514?

As indicated above, the Commission finds that the following activities mandate a new program or higher level of service on counties:

- 1. Interagency Agreements (Cal. Code Regs., tit. 2, § 60030)
 - The one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:
 - o Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)

- A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- O Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- O At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- o The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)
- O The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- o Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)
- 2. Referral and Mental Health Assessments (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)
 - Work collaboratively with the local educational agency to ensure that assessments performed prior to referral are as useful as possible to the community mental health service in determining the need for mental health services and the level of services needed. (Gov. Code, § 7576, subd. (b)(1).)
 - A county that receives a referral for a pupil with a different county of origin shall forward the referral within one working day to the county of origin. (Gov. Code, § 7576, subd. (g); Cal. Code Regs., tit. 2, § 60040, subd. (g).)
 - If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and the local educational agency of the county determination within one day. (Cal Code Regs., tit. 2, § 60045, subd. (a)(1).)

- If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(2).)
- Notify the local educational agency when an assessment is determined necessary. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
- Provide the assessment plan to the parent. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
- Report back to the referring local educational agency or IEP team within 30 days from the date of the receipt of the referral if no parental consent for a mental health assessment has been obtained. (Cal. Code Regs., tit. 2, § 60045, subd. (c).)
- Notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. (Cal. Code Regs., tit. 2, § 60045, subd. (d).)
- Provide the parent with written notification that the parent may require the
 assessor to attend the IEP meeting to discuss the recommendation when the
 parent disagrees with the assessor's mental health service recommendation.
 (Cal. Code Regs., tit. 2, § 60045, subd. (f).)
- The county of origin shall prepare yearly IEP reassessments to determine the needs of a pupil. (Cal. Code Regs., tit. 2, § 60045, subd. (h).)
- 3. Transfers and Interim Placements (Cal. Code Regs., tit. 2, § 60055)
 - Following a pupil's transfer to a new school district, the county shall provide interim mental health services, as specified in the existing IEP, for thirty days, unless the parent agrees otherwise.
 - Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.
- 4. Participate as a Member of the Expanded IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal Code Regs., tit. 2, § 60100)
 - When a recommendation is made that a child be placed in an out-of-state residential facility, the expanded IEP team, with the county as a participant, shall develop a plan for using less restrictive alternatives and in-state alternatives as soon as they become available, unless it is in the best educational interest of the child to remain in the out-of-state school. (Gov. Code, § 7572.55, subd. (c).)
 - The expanded IEP team, with the county as a participant, shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)

- The expanded IEP team, with the county as a participant, shall ensure that placement is in accordance with the admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)
- When the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties shall ensure that: (1) the mental health services are specified in the IEP in accordance with federal law, and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).)
- 5. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)
 - Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)
 - When the IEP team determines that it is necessary to place a pupil with a disability who is seriously emotionally disturbed in a community treatment facility, the lead case manager shall ensure that placement is in accordance with admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)
 - Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is costeffective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).)
 - Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)
 - Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
 - Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)

- Evaluate every 90 days the continuing stay criteria, as defined in Welfare and Institutions Code section 4094, of a pupil placed in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(8).)
- Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(10).)
- 6. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))
 - Authorize payments to residential facilities based on rates established by the Department of Social Services in accordance with Welfare and Institutions Code sections 18350 and 18356.
- 7. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))
 - The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - Provide individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - Provide medication monitoring services when required by the pupil's IEP. "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)
 - Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

In order for the activities listed above to impose a reimbursable, state-mandated program under article XIII B, section 6 of the California Constitution, two additional elements must be satisfied. First, the activities must impose costs mandated by the state pursuant to Government Code section 17514. Second, the statutory exceptions to reimbursement listed in Government Code section 17556 cannot apply.

Government Code section 17514 defines "costs mandated by the state" as any increased cost a local agency or school district is required to incur as a result of a statute that mandates a new program or higher level of service.

Government Code section 17556 states that the Commission shall not find costs mandated by the state, as defined in section 17514, in any claim submitted by a local agency or school district, if, after a hearing, the commission finds that:

- (a) The claim is submitted by a local agency or school district that requested legislative authority for that local agency or school district to implement the program specified in the statute, and that statute imposes costs upon that local agency or school district requesting the legislative authority. A resolution from the governing body or a letter from a delegated representative of the governing body of a local agency or school district that requests authorization for that local agency or school district to implement a given program shall constitute a request within the meaning of this paragraph.
- (b) The statute or executive order affirmed for the state a mandate that had been declared existing law or regulation by action of the courts.
- (c) The statute or executive order imposes a requirement that is mandated by a federal law or regulation and results in costs mandated by the federal government, unless the statute or executive order mandates costs that exceed the mandate in that federal law or regulation. This subdivision applies regardless of whether the federal law or regulation was enacted or adopted prior to or after the date on which the state statute or executive order was enacted or issued.
- (d) The local agency or school district has the authority to levy service charges, fees, or assessments sufficient to pay for the mandated program or increased level of service.
- (e) The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate.
- (f) The statute or executive order imposed duties that were expressly included in a ballot measure approved by the voters in a statewide or local election.

⁸⁰ See also, Lucia Mar Unified School Dist., supra, 44 Cal.3d 830, 835.

(g) The statute created a new crime or infraction, eliminated a crime or infraction, or changed the penalty for a crime or infraction, but only for that portion of the statute relating directly to the enforcement of the crime or infraction.

Except for Government Code section 17556, subdivision (e), the Commission finds that the exceptions listed in section 17556 are not relevant to this claim, and do not apply here. Since the Legislature has appropriated funds for this program, however, Government Code section 17556, subdivision (e), is relevant and is analyzed below.

A. Government Code section 17556, subdivision (e), does not apply to deny this claim

Government Code section 17556, subdivision (e), states the Commission shall not find costs mandated by the state if the Commission finds that:

The statute, executive order, or an appropriation in a Budget Act or other bill provides for offsetting savings to local agencies or school districts that result in no net costs to the local agencies or school districts, or includes additional revenue that was specifically intended to fund the costs of the state mandate in an amount sufficient to fund the cost of the state mandate. (Emphasis added.)

Thus, in order for Government Code section 17556, subdivision (e), to apply to deny this claim, the plain language of the statute requires that two elements be satisfied. First, the statute must include additional revenue that was specifically intended to fund the costs of the state mandate. Second, the appropriation must be in an amount sufficient to fund the cost of the state mandate.

For the reasons provided below, the Commission finds that Government Code section 17556, subdivision (e), does not apply to deny this claim.

The reimbursement period of this test claim, if approved by the Commission, would begin July 1, 2001. The Budget Act of 2001 appropriated funds to counties specifically for this program in the amounts of \$12,334,000 and \$46,944,000. The Budget Act of 2002 appropriated \$1000 to counties. 2002 appropriated \$1000 to counties.

⁸¹ Statutes 2001, chapter 106, items 4440-131-0001 and 4440-295-0001. Item 4440-295-0001, however, is an appropriation, pursuant to article XIII B, section 6, for the original program approved by the Commission in CSM 4282, *Handicapped and Disabled Students* (Stats. 1984, ch. 1747; Stats. 1985, ch. 1274; and on Cal. Code Regs., tit.2, §§ 60000 through 60610 (Emergency Regulations filed December 31, 1985, designated effective January 1, 1986 (Register 86, No. 1) and refiled June 30, 1986, designated effective July 12, 1986 (Register 86, No. 28)).

⁸² Statutes 2002, chapter 379, item 4440-295-0001. Item 4440-295-0001 is an appropriation, pursuant to article XIII B, section 6, for the original program added approved by the Commission in CSM 4282, *Handicapped and Disabled Students* (Stats. 1984, ch. 1747; Stats. 1985, ch. 1274; and on Cal. Code Regs., tit.2, §§ 60000 through 60610 (Emergency Regulations filed December 31, 1985, designated effective January 1,

The Commission finds that the amount appropriated in 2001 and 2002 are not sufficient to fund the cost of the state mandate and, thus, the second element under Government Code section 17556, subdivision (e), has not been satisfied. According to the State Controller's Deficiency Report issued on May 2, 2005, the unpaid claims for fiscal year 2001-02 total \$124,940,258. The unpaid claims for fiscal year 2002-03 total \$124,871,698.83

In addition, the Budget Acts of 2003 and 2004 contain appropriations "considered offsetting revenues within the meaning of Government Code section 17556, subdivision (e)." However, for the reasons provided below, the Commission finds that Government Code section 17556, subdivision (e), has not been satisfied with these appropriations.

The Budget Act of 2003 appropriated \$69 million to counties from the federal special education fund to be used exclusively to support mental health services identified in a pupil's IEP and provided during the 2003-04 fiscal year by county mental health agencies pursuant to the test claim legislation. (Stats. 2003, ch. 157, item 6110-161-0890, provision 17.) The bill further states in relevant part that the funding shall be considered offsetting revenue pursuant to Government Code section 17556, subdivision (e):

This funding shall be considered offsetting revenues within the meaning of subdivision (e) of section 17556 of the Government Code for any reimbursable mandated cost claim for provision of these mental health services provided in 2003-04.

The Budget Act of 2004 similarly appropriated \$69 million to counties from the federal special education fund to be used exclusively to support mental health services provided during the 2004-05 fiscal year pursuant to the test claim legislation. (Stats. 2004, ch. 208, item 6110-161-0890, provision 10.) The appropriation in 2004 was made as follows:

Pursuant to legislation enacted in the 2003-04 Regular Session, of the funds appropriated in Schedule (4) of this item, \$69,000,000 shall be used exclusively to support mental health services provided during the

1986 (Register 86, No. 1) and refiled June 30, 1986, designated effective July 12, 1986 (Register 86, No. 28)).

⁸³ The Deficiency Report is prepared pursuant to Government Code section 17567. Government Code section 17567 requires that in the event the amount appropriated for reimbursement of a state-mandated program is not sufficient to pay all of the claims approved by the Controller, the Controller shall prorate claims in proportion to the dollar amount of approved claims timely filed and on hand at the time of proration. The Controller shall then issue a report of the action to the Department of Finance, the Chairperson of the Joint Legislative Budget Committee, and the Chairperson of the respective committee in each house of the Legislature that considers appropriations. The Deficiency Report is, thus, an official record of a state agency and is properly subject to judicial notice by the court. (*Munoz v. State* (1995) 33 Cal.App.4th 1767, 1773, fn. 2; *Chas L. Harney, Inc. v. State of California* (1963) 217 Cal.App.2d 77, 85-87.)

2004-05 fiscal year by county mental health agencies pursuant to Chapter 26.5 (commencing with Section 7570) of Division 7 of the Government Code and that are included within an individualized education program pursuant to the Federal Individuals with Disabilities Education Act (IDEA).

The Budget Act of 2004 does not expressly identify the \$69 million as "offsetting revenues within the meaning of Government Code section 17556, subdivision (e)." But the statute does contain language that the appropriation was made "[p]ursuant to legislation enacted in the 2003-04 Regular Session." As indicated above, it is the 2003-04 Budget Bill that contains the language regarding the Legislature's intent that the \$69 million is considered offsetting revenue within the meaning of Government Code section 17556, subdivision (e).

The Commission finds that the Legislature intended to fund the costs of this statemandated program for fiscal year 2004-05 based on the language used by the Legislature that the funds "shall be considered offsetting revenues within the meaning of Government Code section 17556, subdivision (e)." Under the rules of statutory construction, it is presumed that the Legislature is aware of existing laws and that it enacts new laws in light of the existing law. In this case, the Legislature specifically referred to Government Code section 17556, subdivision (e), when appropriating the \$69 million. Thus, it must be presumed that the Legislature was aware of the plain language of Government Code section 17556, subdivision (e), and that its application results in a denial of a test claim.

But, based on public records, the second element under Government Code section 17556, subdivision (e), requiring that the appropriation must be *in an amount sufficient* to fund the cost of the state mandate, has not been satisfied. According to the State Controller's Deficiency Report issued on May 2, 2005, the amounts appropriated for this program in fiscal years 2003-04 and 2004-05 are not sufficient to pay the claims approved by the State Controller's Office. Unpaid claims for fiscal year 2003-04 total \$66,915,606. The unpaid claims for fiscal year 2004-05 total \$68,958,263.

⁸⁵ The State Controller's Deficiency Report lists the total unpaid claims for the following fiscal years as follows:

1999 and prior Local Government Claims Bills	\$	8,646
2001-02	124	,940,258
2002-03	124	,871,698
2003-04	66	,915,606
2004-05	68	,958,263

⁸⁴ Williams v. Superior Court (2001) 92 Cal.App.4th 612, 624.

This finding is further supported by the 2004 report published by Stanford Law School, which states "\$69 million represented only approximately half of the total funding necessary to maintain AB 3632 services." 86

Accordingly, the Commission finds that Government Code section 17556, subdivision (e), does not apply to deny this claim. Eligible claimants are, however, required to identify the funds received during fiscal years 2001-02 through 2004-05 as an offset to be deducted from the costs claimed.⁸⁷

Based on the program costs identified by the State Controller's Office, the Commission further finds that counties do incur increased costs mandated by the state pursuant to Government Code section 17514 for this program. However, as more fully discussed below, the state has amended cost-sharing mechanisms for some of the mandated activities that affect the total costs incurred by a county.

B. Increased costs mandated by the state for providing psychotherapy and other mental health services.

In Handicapped and Disabled Students (CSM 4282), the Commission determined that the costs incurred for providing psychotherapy or other mental health treatment services were subject to the Short-Doyle Act. Under the Short-Doyle Act, the state paid 90 percent of the total costs of mental health treatment services and the counties paid the remaining 10 percent. Thus, the Commission concluded that counties incurred increased costs mandated by the state in an amount that equaled 10 percent of the total psychotherapy or other mental health treatment costs. In 1993, the Sixth District Court of Appeal agreed with the Commission's conclusion.⁸⁸

In 1991, the Legislature enacted realignment legislation that repealed the Short-Doyle Act and replaced the sections with the Bronzan-McCorquodale Act. (Stats. 1991, ch. 89, §§ 63 and 173.) The realignment legislation became effective on June 30, 1991. The parties have disputed whether the Bronzan-McCorquodale Act keeps the cost-sharing ratio, with the state paying 90 percent and the counties paying 10 percent, for the cost of psychotherapy or other mental health treatment services for special education pupils.

The Commission finds, however, that the Commission does not need to resolve that dispute for purposes of this test claim. Section 38 of Statutes 2002, chapter 1167 (Assem. Bill 2781) prohibits the funding provisions of the Bronzan-McCorquodale Act from affecting the responsibility of the state to fund psychotherapy and other mental health treatment services for handicapped and disabled pupils and requires the state to provide reimbursement to counties for those services for all allowable costs incurred. Section 38 also states the following:

⁸⁶ "Challenge and Opportunity – An Analysis of Chapter 26.5 and the System for Delivering Mental Health Services to Special Education Students in California," Youth and Education Law Clinic, Stanford Law School, May 2004, page 20.

⁸⁷ Government Code section 17514; California Code of Regulations, title 2, section 1183.1.

⁸⁸ County of Santa Clara v. Commission on State Mandates, Sixth District Court of Appeal Case No. H009520, filed January 11, 1993 (unpubl.)

For reimbursement claims for services delivered in the 2001-02 fiscal year and thereafter, counties are not required to provide any share of those costs or to fund the cost of any part of these services with money received from the Local Revenue Fund [i.e. realignment funds]. (Emphasis added.)

In addition, Senate Bill 1895 (Stats. 2004, ch. 493, § 6) states that realignment funds used by counties for this program "are eligible for reimbursement from the state *for all allowable costs* to fund assessments, psychotherapy, and other mental health services ...," and that the finding by the Legislature is "declaratory of existing law." (Emphasis added.)

Therefore, beginning July 1, 2001, the 90 percent-10 percent cost-sharing ratio for the costs incurred for psychotherapy and other mental health treatment services no longer applies. Since the period of reimbursement for purposes of this reconsideration begins July 1, 2001, and section 38 of Statutes 2002, chapter 1167 is still in effect, all of the county costs for psychotherapy or other mental health treatment services are reimbursable, less any applicable offsets that are identified below.

C. Identification of offsets

Reimbursement under article XIII B, section 6 and Government Code section 17514 is required only for the increased costs mandated by the state. As determined by the California Supreme Court, the intent behind section 6 was to prevent the state from forcing new programs on local governments that require an increased expenditure by local government of their limited tax revenues.⁸⁹

Government Code section 7576.5 states the following:

If funds are appropriated to local educational agencies to support the costs of providing services pursuant to this chapter, the local educational agencies shall transfer those funds to the community mental health services that provide services pursuant to this chapter in order to reduce the local costs of providing these services. These funds shall be used exclusively for programs operated under this chapter and are offsetting revenues in any reimbursable mandate claim relating to special education programs and services.

Government Code section 7576.5 was added by the Legislature in 2003 (Stats. 2003, ch. 227) and became operative and effective on August 11, 2003. Thus, the Commission finds money received by counties pursuant to Government Code section 7576.5 shall be identified as an offset and deducted from the costs claimed.

In addition, any direct payments or categorical funds appropriated by the Legislature to the counties specifically for this program shall be identified as an offset and deducted from the costs claimed. This includes the appropriations made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amount of \$12,334,000

⁸⁹ County of Fresno v. State of California (1991) 53 Cal.3d 482, 487; County of San Diego, supra, 15 Cal.4th at page 81.

and the \$69 million appropriations in 2003 and 2004. The appropriations made by the Legislature in 2001 and 2002, under Item 4440-295-0001 (appropriations of \$46,944,000 and \$1000, respectively), however, were expressly made pursuant to article XIII B, section 6 for purposes of reimbursing the original program approved by the Commission in CSM 4282, *Handicapped and Disabled Students*. Since the Commission does not have jurisdiction in this test claim over the reimbursement of the statutes and regulations pled in the original test claim (CSM 4282), the Commission finds that the 2001 appropriation of \$46,944,000 and the 2002 appropriation of \$1000 are not required to be identified as an offset and deducted from the costs claimed here.

Furthermore, to the extent counties obtain private insurance proceeds with the consent of a parent for purposes of this program, such proceeds must be identified as an offset and deducted from the costs claimed. Federal law authorizes public agencies to access private insurance proceeds for services provided under the IDEA if the parent consents. Presno v. State of California. In the California Supreme Court's decision in County of Fresno v. State of California. In the County of Fresno case, the court clarified that article XIII B, section 6 requires reimbursement by the state only for those expenses that are recoverable from tax revenues. Reimbursable costs under article XIII B, section 6, do not include reimbursement received from other non-tax sources.

The Commission further finds that, to the extent counties obtain proceeds under the Medi-Cal program from either the state or federal government for purposes of this mandated program, such proceeds must be identified as an offset and deducted from the costs claimed. Federal law authorizes public agencies, with certain limitations, to use public insurance benefits, such as Medi-Cal, to provide or pay for services required under the IDEA.⁹⁴ Federal law limits this authority as follows:

- (2) With regard to services required to provide FAPE [free appropriate public education] to an eligible child under this part, the public agency-
 - (i) May not require parents to sign up for or enroll in public insurance programs in order for their child to receive FAPE under Part B of the Act;
 - (ii) May not require parents to incur an out-of-pocket expense such as the payment of a deductible or co-pay amount incurred in filing a claim for services provided pursuant to this part, but pursuant to paragraph (g)(2)

⁹⁰ Statutes 2001, chapter 106, items 4440-131-0001; Statutes 2003, chapter 157, item 6110-161-0890, provision 17; Statutes 2004, chapter 208, item 6110-161-0890, provision 10.

⁹¹ Statutes 2001, chapter 106, item 4440-295-0001; Statutes 2002, chapter 379, item 4440-295-0001.

⁹² 34 Code of Federal Regulations section 300.142, subdivision (f).

⁹³ County of Fresno, supra, 53 Cal.3d at page 487.

⁹⁴ 34 Code of Federal Regulations section 300.142, subdivision (e).

- of this section, may pay the cost that the parent would be required to pay;
- (iii) May not use a child's benefits under a public insurance program if that use would
 - (A) Decrease available lifetime coverage or any other insured benefit;
 - (B) Result in the family paying for services that would otherwise be covered by the public insurance program and that are required for the child outside of the time the child is in school;
 - (C) Increase premiums or lead to the discrimination of insurance; or
 - (D) Risk loss of eligibility for home and communitybased waivers, based on aggregate health-related expenditures.⁹⁵

According to the 2004 report published by Stanford Law School, 51.8 percent of the students receiving services under the test claim legislation are Medi-Cal eligible. Thus, the finds to the extent counties obtain proceeds under the Medi-Cal program from the state or federal government for purposes of this mandated program, such proceeds must be identified as an offset and deducted from the costs claimed. 97

Finally, Senate Bill 1895 (Stats. 2004, ch. 493, § 6), states that realignment funds under the Bronzan-McCorquodale Act that are used by a county for the Handicapped and Disabled Students program are not required to be deducted from the costs claimed. Section 6 of Senate Bill 1895 adds, as part of the Bronzan-McCorquodale Act, section 5701.6 to the Welfare and Institutions Code, which states in relevant part the following:

^{95 34} Code of Federal Regulations section 300.142, subdivision (e)(2).

⁹⁶ "Challenge and Opportunity – An Analysis of Chapter 26.5 and the System for Delivering Mental Health Services to Special Education Students in California," Youth and Education Law Clinic, Stanford Law School, May 2004, page 20.

⁹⁷ In comments to the draft staff analysis, the County of Stanislaus states that counties share in the cost of Medi-Cal and, thus, the local Medi-Cal match should not be offset from the costs claimed under this program. The Commission agrees. Under the Medi-Cal program, "the state's share of costs of medical care and services, county administration, and fiscal intermediary services shall be determined pursuant to a plan approved by the Director of Finance and certified to by the director." (Welf. & Inst. Code, § 14158.5.) Thus, this analysis recommends that to the extent a county obtains proceeds under the Medi-Cal program from the state or federal government and that such proceeds pay for a portion of the county services provided to a pupil under the Handicapped and Disabled Students program, such funds are required to be identified as an offset and deducted from the costs claimed.

Counties may utilize money received from the Local Revenue Fund [realignment] ... to fund the costs of any part of those services provided pursuant to Chapter 26.5 (commencing with Section 7570) of Division 7 of Title 1 of the Government Code. If money from the Local Revenue Fund is used by counties for those services, counties are eligible for reimbursement from the state for all allowable costs to fund assessments, psychotherapy, and other mental health services allowable pursuant to Section 300.24 of Title 34 of the Code of Federal Regulations [IDEA] and required by Chapter 26.5 ... of the Government Code. (Emphasis added.)

Senate Bill 1895 was a budget trailer bill to the 2004 budget. However, for reasons provided below, the language in Welfare and Institutions Code section 5701.6, that realignment funds are not required to be identified as an offset and deducted from the costs claimed, is retroactive and applies to the reimbursement period for this test claim, beginning July 1, 2001.

Welfare and Institutions Code section 5701.6, subdivision (b), states that "[t]his section is declaratory of existing law." Although a legislative statement that an act is declaratory of existing law is not binding on the courts, the courts have interpreted such language as legislative intent that the amendment applies to all existing causes of action. The courts have given retroactive effect to such a statute when there is no constitutional objection to its retroactive application. In this regard, the California Supreme Court has stated the following:

A subsequent expression of the Legislature as the intent of the prior statute, although not binding on the court, may properly be used in determining the effect of a prior act. [Citation omitted.] Moreover, even if the court does not accept the Legislature's assurance that an unmistakable change in the law is merely a "clarification," the declaration of intent may still effectively reflect the Legislature's purpose to achieve a retrospective change. [Citation omitted.] Whether a statute should apply retrospectively or only prospectively is, in the first instance, a policy question of the legislative body enacting the statute. [Citation omitted.] Thus, where a statute provides that it clarifies or declares existing law, "[i]t is obvious that such a provision is indicative of a legislative intent that the amendment apply to all existing causes of action from the date of its enactment. In accordance with the general rules of construction, we must give effect to this intention unless there is some constitutional objection thereto." [Citations omitted.]

Thus, the Commission finds that realignment funds used by a county for this mandated program are not required to be identified as an offset and deducted from the costs claimed.

Accordingly, the Commission finds that the following revenue and/or proceeds must be identified as offsets and be deducted from the costs claimed:

⁹⁸ Western Security Bank v. Superior Court (1997) 15 Cal.4th 232, 244.

- Funds received by a county pursuant to Government Code section 7576.5.
- Any direct payments or categorical funding received from the state that is specifically allocated to any service provided under this program. This includes the appropriation made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amounts of \$12,334,000 (Stats. 2001, ch. 106, item 4440-131-0001), and the \$69 million appropriations in 2003 and 2004 (Stats. 2003, ch. 157, item 6110-161-0890, provision 17; Stats. 2004, ch. 208, item 6110-161-0890, provision 10).
- Private insurance proceeds obtained with the consent of a parent for purposes of this program.
- Medi-Cal proceeds obtained from the state or federal government that pay for a
 portion of the county services provided to a pupil under the Handicapped and
 Disabled Students program in accordance with federal law.
- Any other reimbursement received from the federal or state government, or other non-local source.⁹⁹

CONCLUSION

The Commission concludes that the test claim legislation imposes a reimbursable statemandated program on counties pursuant to article XIII B, section 6 of the California Constitution and Government Code section 17514 for the increased costs in performing the following activities:

- 1. Interagency Agreements (Cal. Code Regs., tit. 2, § 60030)
 - The one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:
 - Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)
 - O A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
 - O Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)

⁹⁹ County of Fresno, supra, 53 Cal.3d at page 487; California Code of Regulations, title 2, section 1183.1, subdivision (a)(8).

- At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- o The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)
- o The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- o Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)
- 2. Referral and Mental Health Assessments (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)
 - Work collaboratively with the local educational agency to ensure that assessments performed prior to referral are as useful as possible to the community mental health service in determining the need for mental health services and the level of services needed. (Gov. Code, § 7576, subd. (b)(1).)
 - A county that receives a referral for a pupil with a different county of origin shall forward the referral within one working day to the county of origin. (Gov. Code, § 7576, subd. (g); Cal. Code Regs., tit. 2, § 60040, subd. (g).)
 - If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and the local educational agency of the county determination within one day. (Cal Code Regs., tit. 2, § 60045, subd. (a)(1).)
 - If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(2).)
 - Notify the local educational agency when an assessment is determined necessary. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - Provide the assessment plan to the parent. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)

- Report back to the referring local educational agency or IEP team within 30 days from the date of the receipt of the referral if no parental consent for a mental health assessment has been obtained. (Cal. Code Regs., tit. 2, § 60045, subd. (c).)
- Notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. (Cal. Code Regs., tit. 2, § 60045, subd. (d).)
- Provide the parent with written notification that the parent may require the assessor to attend the IEP meeting to discuss the recommendation when the parent disagrees with the assessor's mental health service recommendation. (Cal. Code Regs., tit. 2, § 60045, subd. (f).)
- The county of origin shall prepare yearly IEP reassessments to determine the needs of a pupil. (Cal. Code Regs., tit. 2, § 60045, subd. (h).)
- 3. Transfers and Interim Placements (Cal. Code Regs., tit. 2, § 60055)
 - Following a pupil's transfer to a new school district, the county shall provide interim mental health services, as specified in the existing IEP, for thirty days, unless the parent agrees otherwise.
 - Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.
- 4. Participate as a Member of the Expanded IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal Code Regs., tit. 2, § 60100)
 - When a recommendation is made that a child be placed in an out-of-state residential facility, the expanded IEP team, with the county as a participant, shall develop a plan for using less restrictive alternatives and in-state alternatives as soon as they become available, unless it is in the best educational interest of the child to remain in the out-of-state school. (Gov. Code, § 7572.55, subd. (c).)
 - The expanded IEP team, with the county as a participant, shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)
 - The expanded IEP team, with the county as a participant, shall ensure that placement is in accordance with the admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)
 - When the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties shall ensure that: (1) the mental health services are specified in the IEP in accordance with federal law, and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).)

- 5. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)
 - Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)
 - When the IEP team determines that it is necessary to place a pupil with a disability who is seriously emotionally disturbed in a community treatment facility, the lead case manager shall ensure that placement is in accordance with admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)
 - Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is cost-effective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).)
 - Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)
 - Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
 - Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)
 - Evaluate every 90 days the continuing stay criteria, as defined in Welfare and Institutions Code section 4094, of a pupil placed in a community treatment facility every 90 days. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(8).)
 - Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(10).)

- 6. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))
 - Authorize payments to residential facilities based on rates established by the Department of Social Services in accordance with Welfare and Institutions Code sections 18350 and 18356.
- 7. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))
 - The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - Provide individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - Provide medication monitoring services when required by the pupil's IEP. "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)
 - Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

The Commission further concludes that the following revenue and/or proceeds must be identified as offsets and deducted from the costs claimed:

- Funds received by a county pursuant to Government Code section 7576.5.
- Any direct payments or categorical funding received from the state that is specifically allocated to any service provided under this program. This includes the appropriation made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amounts of \$12,334,000 (Stats. 2001, ch. 106, items 4440-131-0001), and the \$69 million appropriations in 2003 and

2004 (Stats. 2003, ch. 157, item 6110-161-0890, provision 17; Stats. 2004, ch. 208, item 6110-161-0890, provision 10).

- Private insurance proceeds obtained with the consent of a parent for purposes of this program.
- Medi-Cal proceeds obtained from the state or federal government that pay for a
 portion of the county services provided to a pupil under the Handicapped and
 Disabled Students program in accordance with federal law.
- Any other reimbursement received from the federal or state government, or other non-local source.

The reimbursement period for this test claim begins July 1, 2001. 100

Finally, any statutes and or regulations that were pled in this test claim that are not identified above do not constitute a reimbursable state-mandated program.

¹⁰⁰ Government Code section 17557, subdivision (e).

Tab 6

PARAMETERS AND GUIDELINES

Government Code Sections 7572.55 and 7576 Statutes 1994, Chapter 1128, Statutes 1996, Chapter 654

California Code of Regulations, Title 2, Sections 60000 et seq. (emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

Handicapped and Disabled Students II (02-TC-40/02-TC-49)

Counties of Stanislaus and Los Angeles, Claimants

I. SUMMARY OF THE MANDATE

On May 26, 2005, the Commission on State Mandates (Commission) adopted its Statement of Decision in *Handicapped and Disabled Students II*, finding that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999 (Cal. Code Regs., tit. 2, §§ 60000 et seq.), impose a reimbursable state-mandated program on counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The Handicapped and Disabled Students program was initially enacted in 1984 and 1985 as the state's response to federal legislation (Individuals with Disabilities Education Act, or IDEA) that guaranteed to disabled pupils, including those with mental health needs, the right to receive a free and appropriate public education. Three other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include Handicapped and Disabled Students (CSM 4282), Reconsideration of Handicapped and Disabled Students (04-RL-4282-10), and Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05).

Eligible claimants are *not* entitled to reimbursement under these parameters and guidelines for the activities approved by the Commission in *Handicapped and Disabled Students* (CSM 4282), *Reconsideration of Handicapped and Disabled Students* (04-RL-4282-10), and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05).

These parameters and guidelines address only the amendments to the Handicapped and Disabled Students program. The Commission found, pursuant to the court's ruling in *Hayes v*. *Commission on State Mandates* (1992) 11 Cal. App.4th 1564, that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999, constitute a reimbursable state-mandated program since the state "freely chose" to impose the costs upon counties as a means of implementing the federal IDEA program.

II. ELIGIBLE CLAIMANTS

Any county, or city and county, that incurs increased costs as a result of this reimbursable statemandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the County of Stanislaus (02-TC-40) on June 27, 2003, and filed by the County of Los Angeles (02-TC-49) on June 30, 2003. Therefore, the period of reimbursement begins July 1, 2001.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(l)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Claims should *exclude* reimbursable costs included in claims previously filed, beginning in fiscal year 2001-2002, for the Handicapped and Disabled Students program (CSM 4282). Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

¹ Some costs disallowed by the State Controller's Office in prior years are now reimbursable beginning July 1, 2001 (e.g., medication monitoring). Rather than claimants re-filing claims for

For each eligible claimant, the following activities are eligible for reimbursement:

A. Interagency Agreements (Cal. Code Regs., tit. 2, § 60030)

The one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:

- 1) Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)
- 2) A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- 3) Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- 4) At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- 5) The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- 6) The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)
- 7) The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- 8) Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)

(The activities of updating or renewing the interagency agreements are not reimbursable.)

those costs incurred beginning July 1, 2001, the State Controller's Office will reissue the audit reports.

- B. Referral and Mental Health Assessments (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)
 - 1) Work collaboratively with the local educational agency to ensure that assessments performed prior to referral are as useful as possible to the community mental health service in determining the need for mental health services and the level of services needed. (Gov. Code, § 7576, subd. (b)(1).)
 - 2) A county that receives a referral for a pupil with a different county of origin shall forward the referral within one working day to the county of origin. (Gov. Code, § 7576, subd. (g); Cal. Code Regs., tit. 2, § 60040, subd. (g).)
 - 3) If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and the local educational agency of the county determination within one day. (Cal Code Regs., tit. 2, § 60045, subd. (a)(1).)
 - 4) If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(2).)
 - 5) Notify the local educational agency when an assessment is determined necessary. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 6) Provide the assessment plan to the parent. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 7) Report back to the referring local educational agency or IEP team within 30 days from the date of the receipt of the referral if no parental consent for a mental health assessment has been obtained. (Cal. Code Regs., tit. 2, § 60045, subd. (c).)
 - 8) Notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. (Cal. Code Regs., tit. 2, § 60045, subd. (d).)
 - 9) Provide the parent with written notification that the parent may require the assessor to attend the IEP meeting to discuss the recommendation when the parent disagrees with the assessor's mental health service recommendation. (Cal. Code Regs., tit. 2, § 60045, subd. (f).)
 - 10) The county of origin shall prepare yearly IEP reassessments to determine the needs of a pupil. (Cal. Code Regs., tit. 2, § 60045, subd. (h).)
- C. Transfers and Interim Placements (Cal. Code Regs., tit. 2, § 60055)
 - 1) Following a pupil's transfer to a new school district, the county shall provide interim mental health services, as specified in the existing IEP, for thirty days, unless the parent agrees otherwise.
 - 2) Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.

- D. Participate as a Member of the Expanded IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal Code Regs., tit. 2, § 60100)
 - 1) When a recommendation is made that a child be placed in an out-of-state residential facility, the expanded IEP team, with the county as a participant, shall develop a plan for using less restrictive alternatives and in-state alternatives as soon as they become available, unless it is in the best educational interest of the child to remain in the out-of-state school. (Gov. Code, § 7572.55, subd. (c).)
 - 2) The expanded IEP team, with the county as a participant, shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)
 - 3) The expanded IEP team, with the county as a participant, shall ensure that placement is in accordance with the admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)
 - 4) When the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties shall ensure that: (1) the mental health services are specified in the IEP in accordance with federal law, and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).)
- E. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)
 - 1) Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)
 - 2) When the IEP team determines that it is necessary to place a pupil with a disability who is seriously emotionally disturbed in a community treatment facility, the lead case manager shall ensure that placement is in accordance with admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)
 - 3) Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is cost-effective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).)
 - 4) Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)

- 5) Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
- 6) Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)
- 7) Evaluate every 90 days the continuing stay criteria, as defined in Welfare and Institutions Code section 4094, of a pupil placed in a community treatment facility every 90 days. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(8).)
- 8) Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(10).)
- F. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))
 - Authorize payments to residential facilities based on rates established by the Department of Social Services in accordance with Welfare and Institutions Code sections 18350 and 18356. This activity requires counties to determine that the residential placement meets all the criteria established in Welfare and Institutions Code sections 18350 through 18356 before authorizing payment.
- G. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))
 - 1) The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 2) The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 3) Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 4) Provide individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 5) Provide medication monitoring services when required by the pupil's IEP. "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication

support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)

6) Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

(When providing psychotherapy or other mental health treatment services, the activities of mental health assessments, collateral services, intensive day treatment, case management, crisis intervention, vocational services, and socialization services are not reimbursable.)

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in section IV. of this document. Each claimed reimbursable cost must be supported by source documentation as described in section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

- 1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
- 2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter² is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any of the following sources shall be identified and deducted from this claim:

- 1. Funds received by a county pursuant to Government Code section 7576.5.
- 2. Any direct payments or categorical funding received from the state that is specifically allocated to any service provided under this program. This includes the appropriation made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amounts of \$12,334,000 (Stats. 2001, ch. 106, items 4440-131-0001), and the \$69 million appropriations in 2003 and 2004 (Stats. 2003, ch. 157, item 6110-161-0890, provision 17; Stats. 2004, ch. 208, item 6110-161-0890, provision 10).
- 3. Private insurance proceeds obtained with the consent of a parent for purposes of this program.
- 4. Medi-Cal proceeds obtained from the state or federal government that pay for a portion of the county services provided to a pupil under the Handicapped and Disabled Students program in accordance with federal law.
- 5. Any other reimbursement received from the federal or state government, or other non-local source.

Beginning July 1, 2001, realignment funds under the Bronzan-McCorquodale Act that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (SB 1895).)

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

² This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

Pursuant to Government Code section 17561, subdivision (d)(l), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and the California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

Tab 7

BEFORE THE COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

IN RE PARAMETERS AND GUIDELINES ON:

Government Code Sections 7572.55 and 7576 Statutes 1994, Chapter 1128, Statutes 1996, Chapter 654, and California Code of Regulations, Title 2, Sections 60000 et seq. (Emergency Regulations Effective July 1, 1998 [Register 99, No. 33])

Filed on June 20, 2005,

by County of Los Angeles, Claimant.

No. 02-TC-40, 02-TC-49

Handicapped and Disabled Students II

ADOPTION OF PARAMETERS AND GUIDELINES PURSUANT TO GOVERNMENT CODE SECTION 17557 AND TITLE 2, CALIFORNIA CODE OF REGULATIONS, SECTION 1183.14

(Adopted on December 9, 2005; Corrected on July 21, 2006)

CORRECTED PARAMETERS AND GUIDELINES

On December 9, 2005, the Commission on State Mandates adopted the parameters and guidelines for this program and authorized staff to make technical corrections to the parameters and guidelines following the hearing.

On May 26, 2006, the State Controller's Office filed a letter with the Commission requesting a technical correction to the parameters and guidelines to identify and add to the parameters and guidelines language allowing eligible claimants to claim costs using the cost report method. The cost report method was included in the parameters and guidelines for the original *Handicapped and Disabled Students* program (CSM 4282) and inadvertently omitted from the parameters and guidelines for *Handicapped and Disabled Student II*. The State Controller's Office states the following:

The majority of claimants use this method to claim costs for the mental health portion of their claims. The resulting costs represent actual costs consistent with the cost accounting methodology used to report overall mental health costs to the State Department of Mental Health. The method is also consistent with how counties contract with mental health service vendors to provide services.

The following language is added to Section V, Claim Preparation and Submission:

Cost Report Method

A. Cost Report Method

<u>Under this claiming method, the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with claiming instructions.</u> A complete copy of the annual cost report, including all supporting schedules attached to the cost report as filed

with the Department of Mental Health, must also be filed with the claim forms submitted to the State Controller.

B. Indirect Cost Rates

To the extent that reimbursable indirect costs have not already been reimbursed by the Department of Mental Health from categorical funding sources, they may be claimed under this method.

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

- 1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
- 2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

In addition, a correction is made to Section IV(G), Reimbursable Activities, "Providing Psychotherapy or Other Mental Health Treatment Services." On May 26, 2005, the Commission adopted the Statement of Decision in the reconsideration of *Handicapped and Disabled Students* (04-RL-4282-10), and approved as a reimbursable state-mandated activity, beginning July 1, 2004, providing mental health assessments, collateral services, intensive day treatment, and day rehabilitation services when required by the pupil's IEP. When adopting the parameters and guidelines on the reconsidered program, the Commission determined that it would include psychotherapy and other mental health treatment activities in the parameters and guidelines in *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), since it had an earlier reimbursement period (July 1, 2001) and the definition of mental health treatment services was substantially amended. The Commission's finding is as follows:

The Commission's Statement of Decision authorizes reimbursement for providing psychotherapy or other mental health services identified in a pupil's IEP, as defined in sections 542 and 543 of the Department of Mental Health regulations. As noted in the Statement of Decision, however, the original definition of the types of services was repealed and replaced by the Departments of Mental Health and Education in 1998. [Footnote omitted.] The Commission concluded that the new definition of psychological and other mental health services constitutes a reimbursable new program or higher level of service in *Handicapped and Disabled Students II* (02-TC-40/02-TC-49) and, in December 2005, the Commission adopted parameters and guidelines for *Handicapped and Disabled Students II*. The reimbursement period for *Handicapped and Disabled Students II* begins July 1, 2001.

Therefore, costs incurred by eligible claimants for the activity of providing psychological and other mental health services may be claimed pursuant to the parameters and guidelines in *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), beginning July 1, 2001. Since the proposed parameters and guidelines for the reconsideration of the original *Handicapped and Disabled Students* program (04-RL-4282-10) has a later reimbursement period, the activity is not included in these proposed parameters and guidelines.¹

On May 26, 2005, the Commission adopted the Statement of Decision in *Handicapped and Disabled Students II* (02-TC-40/02-TC-49) and found that section 60020 of the test claim regulations continued to include mental health assessments, collateral services, intensive day treatment, and day rehabilitation in the definition of "mental health services." However, the activities of crisis intervention, vocational services, and socialization services were deleted by the test claim regulations. The Commission also found that case management services were reimbursable. The Commission's findings are as follows:

In addition, section 60020, subdivision (i), changed the definition of mental health services. As indicated above, the former regulations defined "psychotherapy and other mental health services" to include the day services and outpatient services identified in sections 542 and 543 of the Department of Mental Health regulations. (Former Cal. Code Regs., tit. 2, § 60020, subd. (a).) Under the prior regulations, these services included the following: day care

¹ Staff analysis adopted by Commission on January 26, 2006.

intensive services, day care habilitative (counseling and rehabilitative) services, vocational services, socialization services, collateral services, assessment, individual therapy, group therapy, medication (including the prescribing, administration, or dispensing of medications, and the evaluation of side effects and results of the medication), and crisis intervention.

Section 60020, subdivision (i), of the regulations, now defines "mental health services" as follows:

"Mental health services" means mental health assessment and the following services when delineated on an IEP in accordance with Section 7572(d) of the Government Code: psychotherapy as defined in Section 2903 of the Business and Professions Code provided to the pupil individually or in a group, collateral services, medication monitoring, intensive day treatment, day rehabilitation, and case management. These services shall be provided directly or by contract at the discretion of the community mental health service of the county of origin.

Section 60020 of the test claim regulations continues to include mental health assessments, collateral services, intensive day treatment, and day rehabilitation within the definition of "mental health services." These services are not new. [Footnote deleted.]

However, the activities of crisis intervention, vocational services, and socialization services were deleted by the test claim regulations. ...

Thus, counties are not eligible for reimbursement for providing crisis intervention, vocational services, and socialization services since these activities were repealed as of July 1, 1998.

Nevertheless, section 60020 of the regulations increases the level of service of counties providing mental health services by including case management services and "psychotherapy" within the meaning of "mental health services." The regulation defines psychotherapy to include both individual and group therapy, based on the definition in Business and Professions Code section 2903.

The parameters and guidelines for the program, however, inadvertently included in the identification of activities that were *not* reimbursable the activities of mental health assessments, collateral services, intensive day treatment, and case management. The parameters and guidelines also inadvertently did not include reimbursement for day rehabilitation services. Based on the Commission's Statements of Decision for these programs, claimants are eligible for reimbursement, beginning July 1, 2001, for case management services. Claimants are also eligible for reimbursement, beginning July 1, 2004, for mental health assessments, collateral services, intensive day treatment, and day rehabilitation services.

Thus, in order for the parameters and guidelines to conform to the findings of the Commission in the reconsideration of *Handicapped and Disabled Students* (04-RL-4292-10) and *Handicapped and Disabled Students II* (02-TC-40, 02-TC-49), Section IV(G) is corrected as follows:

G. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))

- 1) The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
- 2) The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
- 3) Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
- 4) Provide <u>case management services and</u> individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
- 5) <u>Beginning July 1, 2004</u>, provide mental health assessments, collateral services, intensive day treatment, and day rehabilitation services when required by the pupil's IEP. These services shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
- 6) Provide medication monitoring services when required by the pupil's IEP. "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)
- 7) Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

(When providing psychotherapy or other mental health treatment services, the activities of mental health assessments, collateral services, intensive day treatment, case management, crisis intervention, vocational services, and socialization services are not reimbursable.)

Finally, language is added to Section III, Period of Reimbursement, to reflect the July 1, 2004 period of reimbursement for the activities of mental health assessments, collateral services, intensive day treatment, and day rehabilitation services.

Dated:	
Dated.	Paula Higashi, Executive Director

Corrected: July 21, 2006 Adopted: December 9, 2005

j:mandates/2000/tc/02tc40/psgs/corrected psgs

CORRECTED PARAMETERS AND GUIDELINES

Government Code Sections 7572.55 and 7576 Statutes 1994, Chapter 1128, Statutes 1996, Chapter 654

California Code of Regulations, Title 2, Sections 60000 et seq. (emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

Handicapped and Disabled Students II (02-TC-40/02-TC-49)

Counties of Stanislaus and Los Angeles, Claimants

I. SUMMARY OF THE MANDATE

On May 26, 2005, the Commission on State Mandates (Commission) adopted its Statement of Decision in *Handicapped and Disabled Students II*, finding that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999 (Cal. Code Regs., tit. 2, §§ 60000 et seq.), impose a reimbursable state-mandated program on counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The Handicapped and Disabled Students program was initially enacted in 1984 and 1985 as the state's response to federal legislation (Individuals with Disabilities Education Act, or IDEA) that guaranteed to disabled pupils, including those with mental health needs, the right to receive a free and appropriate public education. Three other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include Handicapped and Disabled Students (CSM 4282), Reconsideration of Handicapped and Disabled Students (04-RL-4282-10), and Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05).

Eligible claimants are *not* entitled to reimbursement under these parameters and guidelines for the activities approved by the Commission in *Handicapped and Disabled Students* (CSM 4282), *Reconsideration of Handicapped and Disabled Students* (04-RL-4282-10), and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05).

These parameters and guidelines address only the amendments to the *Handicapped and Disabled Students* program. The Commission found, pursuant to the court's ruling in *Hayes v. Commission on State Mandates* (1992) 11 Cal. App.4th 1564, that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999, constitute a reimbursable state-mandated program since the state "freely chose" to impose the costs upon counties as a means of implementing the federal IDEA program.

II. ELIGIBLE CLAIMANTS

Any county, or city and county, that incurs increased costs as a result of this reimbursable statemandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the County of Stanislaus (02-TC-40) on June 27, 2003, and filed by the County of Los Angeles (02-TC-49) on June 30, 2003. Therefore, except as expressly provided in Section IV. G (5), the period of reimbursement begins July 1, 2001.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(l)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Claims should *exclude* reimbursable costs included in claims previously filed, beginning in fiscal year 2001-2002, for the Handicapped and Disabled Students program (CSM 4282).² Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

² Some costs disallowed by the State Controller's Office in prior years are now reimbursable beginning July 1, 2001 (e.g., medication monitoring). Rather than claimants re-filing claims for

For each eligible claimant, the following activities are eligible for reimbursement:

A. Interagency Agreements (Cal. Code Regs., tit. 2, § 60030)

The one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:

- 1) Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)
- 2) A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- 3) Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- 4) At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- 5) The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- 6) The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)
- 7) The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)
- 8) Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)

(The activities of updating or renewing the interagency agreements are not reimbursable.)

- B. Referral and Mental Health Assessments (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)
 - 1) Work collaboratively with the local educational agency to ensure that assessments performed prior to referral are as useful as possible to the community mental health service in determining the need for mental health services and the level of services needed. (Gov. Code, § 7576, subd. (b)(1).)
 - 2) A county that receives a referral for a pupil with a different county of origin shall forward the referral within one working day to the county of origin. (Gov. Code, § 7576, subd. (g); Cal. Code Regs., tit. 2, § 60040, subd. (g).)
 - 3) If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and the local educational agency of the county determination within one day. (Cal Code Regs., tit. 2, § 60045, subd. (a)(1).)
 - 4) If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(2).)
 - 5) Notify the local educational agency when an assessment is determined necessary. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 6) Provide the assessment plan to the parent. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 7) Report back to the referring local educational agency or IEP team within 30 days from the date of the receipt of the referral if no parental consent for a mental health assessment has been obtained. (Cal. Code Regs., tit. 2, § 60045, subd. (c).)
 - 8) Notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. (Cal. Code Regs., tit. 2, § 60045, subd. (d).)
 - 9) Provide the parent with written notification that the parent may require the assessor to attend the IEP meeting to discuss the recommendation when the parent disagrees with the assessor's mental health service recommendation. (Cal. Code Regs., tit. 2, § 60045, subd. (f).)
 - 10) The county of origin shall prepare yearly IEP reassessments to determine the needs of a pupil. (Cal. Code Regs., tit. 2, § 60045, subd. (h).)
- C. Transfers and Interim Placements (Cal. Code Regs., tit. 2, § 60055)
 - 1) Following a pupil's transfer to a new school district, the county shall provide interim mental health services, as specified in the existing IEP, for thirty days, unless the parent agrees otherwise.
 - 2) Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.

- D. Participate as a Member of the Expanded IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal Code Regs., tit. 2, § 60100)
 - 1) When a recommendation is made that a child be placed in an out-of-state residential facility, the expanded IEP team, with the county as a participant, shall develop a plan for using less restrictive alternatives and in-state alternatives as soon as they become available, unless it is in the best educational interest of the child to remain in the out-of-state school. (Gov. Code, § 7572.55, subd. (c).)
 - 2) The expanded IEP team, with the county as a participant, shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)
 - 3) The expanded IEP team, with the county as a participant, shall ensure that placement is in accordance with the admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)
 - 4) When the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties shall ensure that: (1) the mental health services are specified in the IEP in accordance with federal law, and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).)
- E. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)
 - 1) Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)
 - 2) When the IEP team determines that it is necessary to place a pupil with a disability who is seriously emotionally disturbed in a community treatment facility, the lead case manager shall ensure that placement is in accordance with admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)
 - 3) Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is cost-effective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).)
 - 4) Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)

- 5) Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
- 6) Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)
- 7) Evaluate every 90 days the continuing stay criteria, as defined in Welfare and Institutions Code section 4094, of a pupil placed in a community treatment facility every 90 days. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(8).)
- 8) Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(10).)
- F. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))
 - Authorize payments to residential facilities based on rates established by the Department of Social Services in accordance with Welfare and Institutions Code sections 18350 and 18356. This activity requires counties to determine that the residential placement meets all the criteria established in Welfare and Institutions Code sections 18350 through 18356 before authorizing payment.
- G. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))
 - 1) The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 2) The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 3) Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 4) Provide <u>case management services and</u> individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 5) <u>Beginning July 1, 2004</u>, provide mental health assessments, collateral services, intensive day treatment, and day rehabilitation services when required by the pupil's

- IEP. These services shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
- 6) Provide medication monitoring services when required by the pupil's IEP. "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)
- 7) Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

(When providing psychotherapy or other mental health treatment services, the activities of mental health assessments; collateral services, intensive day treatment, ease management, crisis intervention, vocational services, and socialization services are not reimbursable.)

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in section IV. of this document. Each claimed reimbursable cost must be supported by source documentation as described in section IV. Additionally, each reimbursement claim must be filed in a timely manner.

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate: the direct cost reporting method and the cost report method.

Direct Cost Reporting Method

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

Cost Report Method

A. Cost Report Method

Under this claiming method, the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with claiming instructions. A complete copy of the annual cost report, including all supporting schedules attached to the cost report as filed with the Department of Mental Health, must also be filed with the claim forms submitted to the State Controller.

B. Indirect Cost Rates

To the extent that reimbursable indirect costs have not already been reimbursed by the Department of Mental Health from categorical funding sources, they may be claimed under this method.

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an

- equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or
- 2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter³ is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any of the following sources shall be identified and deducted from this claim:

- 1. Funds received by a county pursuant to Government Code section 7576.5.
- 2. Any direct payments or categorical funding received from the state that is specifically allocated to any service provided under this program. This includes the appropriation made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amounts of \$12,334,000 (Stats. 2001, ch. 106, items 4440-131-0001), and the \$69 million appropriations in 2003 and 2004 (Stats. 2003, ch. 157, item 6110-161-0890, provision 17; Stats. 2004, ch. 208, item 6110-161-0890, provision 10).
- 3. Private insurance proceeds obtained with the consent of a parent for purposes of this program.

³ This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

- 4. Medi-Cal proceeds obtained from the state or federal government that pay for a portion of the county services provided to a pupil under the Handicapped and Disabled Students program in accordance with federal law.
- 5. Any other reimbursement received from the federal or state government, or other non-local source.

Beginning July 1, 2001, realignment funds under the Bronzan-McCorquodale Act that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (SB 1895).)

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(l), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and the California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

Tab 8

Amendment Adopted: October 26, 2006 Corrected: July 21, 2006 Adopted: December 9, 2005 j:mandates/2000/tc/02tc40/psgs/proposedamendedpsgs-Oct 06

AMENDED PARAMETERS AND GUIDELINES

Government Code Sections 7572.55 and 7576 Statutes 1994, Chapter 1128, Statutes 1996, Chapter 654

California Code of Regulations, Title 2, Sections 60000 et seq. (emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

Handicapped and Disabled Students II (02-TC-40/02-TC-49)

Counties of Stanislaus and Los Angeles, Claimants

EFFECTIVE FOR REIMBURSEMENT CLAIMS FILED FOR COSTS INCURRED THROUGH THE 2005-2006 FISCAL YEAR

I. SUMMARY OF THE MANDATE

On May 26, 2005, the Commission on State Mandates (Commission) adopted its Statement of Decision in *Handicapped and Disabled Students II*, finding that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999 (Cal. Code Regs., tit. 2, §§ 60000 et seq.), impose a reimbursable state-mandated program on counties within the meaning of article XIII B, section 6 of the California Constitution and Government Code section 17514.

The Handicapped and Disabled Students program was initially enacted in 1984 and 1985 as the state's response to federal legislation (Individuals with Disabilities Education Act, or IDEA) that guaranteed to disabled pupils, including those with mental health needs, the right to receive a free and appropriate public education. Three other Statements of Decision have been adopted by the Commission on the Handicapped and Disabled Students program. They include Handicapped and Disabled Students (CSM 4282), Reconsideration of Handicapped and Disabled Students (04-RL-4282-10), and Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services (97-TC-05).

Eligible claimants are *not* entitled to reimbursement under these parameters and guidelines for the activities approved by the Commission in *Handicapped and Disabled Students* (CSM 4282), *Reconsideration of Handicapped and Disabled Students* (04-RL-4282-10), and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05).

These parameters and guidelines address only the amendments to the *Handicapped and Disabled Students* program. The Commission found, pursuant to the court's ruling in *Hayes v. Commission on State Mandates* (1992) 11 Cal. App.4th 1564, that Government Code sections 7572.55 and 7576, as added or amended in 1994 and 1996, and the joint regulations adopted by the Departments of Mental Health and Education as emergency regulations in 1998 and final regulations in 1999, constitute a reimbursable state-mandated program since the state

"freely chose" to impose the costs upon counties as a means of implementing the federal IDEA program.

These parameters and guidelines are effective for reimbursement claims filed for costs incurred through the 2005-2006 fiscal year. Commencing with the 2006-2007 fiscal year, reimbursement claims shall be filed through the consolidated parameters and guidelines for *Handicapped and Disabled Students* (04-RL-4282-10), *Handicapped and Disabled Students II* (02-TC-40/02-TC-49), and *Seriously Emotionally Disturbed (SED) Pupils: Out-of-State Mental Health Services* (97-TC-05).

II. ELIGIBLE CLAIMANTS

Any county, or city and county, that incurs increased costs as a result of this reimbursable statemandated program is eligible to claim reimbursement of those costs.

III. PERIOD OF REIMBURSEMENT

Government Code section 17557 states that a test claim shall be submitted on or before June 30 following a given fiscal year to establish eligibility for reimbursement for that fiscal year. The test claim for this mandate was filed by the County of Stanislaus (02-TC-40) on June 27, 2003, and filed by the County of Los Angeles (02-TC-49) on June 30, 2003. Therefore, except as expressly provided in Section IV. G (5), the period of reimbursement begins July 1, 2001.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(l)(A), all claims for reimbursement of initial fiscal year costs shall be submitted to the State Controller within 120 days of the issuance date for the claiming instructions.

If the total costs for a given year do not exceed \$1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any given fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, calendars, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise reported in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Claims should *exclude* reimbursable costs included in claims previously filed, beginning in fiscal year 2001-2002, for the Handicapped and Disabled Students program (CSM 4282). Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are eligible for reimbursement:

A. Interagency Agreements (Cal. Code Regs., tit. 2, § 60030)

The one-time activity of revising the interagency agreement with each local educational agency to include the following eight procedures:

- 1) Resolving interagency disputes at the local level, including procedures for the continued provision of appropriate services during the resolution of any interagency dispute, pursuant to Government Code section 7575, subdivision (f). For purposes of this subdivision only, the term "appropriate" means any service identified in the pupil's IEP, or any service the pupil actually was receiving at the time of the interagency dispute. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(2).)
- 2) A host county to notify the community mental health service of the county of origin within two (2) working days when a pupil with a disability is placed within the host county by courts, regional centers or other agencies for other than educational reasons. (Cal. Code Regs, tit. 2, § 60030, subd. (c)(4).)
- 3) Development of a mental health assessment plan and its implementation. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(5).)
- 4) At least ten (10) working days prior notice to the community mental health service of all IEP team meetings, including annual IEP reviews, when the participation of its staff is required. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(7).)
- 5) The provision of mental health services as soon as possible following the development of the IEP pursuant to section 300.342 of Title 34 of the Code of Federal Regulations. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(9).)
- 6) The provision of a system for monitoring contracts with nonpublic, nonsectarian schools to ensure that services on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(14).)
- 7) The development of a resource list composed of qualified mental health professionals who conduct mental health assessments and provide mental health services. The community mental health service shall provide the LEA with a copy of this list and monitor these contracts to assure that services as specified on the IEP are provided. (Cal. Code Regs., tit. 2, § 60030, subd. (c)(15).)

¹ Some costs disallowed by the State Controller's Office in prior years are now reimbursable beginning July 1, 2001 (e.g., medication monitoring). Rather than claimants re-filing claims for those costs incurred beginning July 1, 2001, the State Controller's Office will reissue the audit reports.

8) Mutual staff development for education and mental health staff pursuant to Government Code section 7586.6, subdivision (a). (Cal. Code Regs., tit. 2, § 60030, subd. (c)(17).)

(The activities of updating or renewing the interagency agreements are not reimbursable.)

- B. Referral and Mental Health Assessments (Gov. Code, § 7576; Cal. Code Regs., tit. 2, §§ 60040, 60045)
 - 1) Work collaboratively with the local educational agency to ensure that assessments performed prior to referral are as useful as possible to the community mental health service in determining the need for mental health services and the level of services needed. (Gov. Code, § 7576, subd. (b)(1).)
 - 2) A county that receives a referral for a pupil with a different county of origin shall forward the referral within one working day to the county of origin. (Gov. Code, § 7576, subd. (g); Cal. Code Regs., tit. 2, § 60040, subd. (g).)
 - 3) If the county determines that a mental health assessment is not necessary, the county shall document the reasons and notify the parents and the local educational agency of the county determination within one day. (Cal Code Regs., tit. 2, § 60045, subd. (a)(1).)
 - 4) If the county determines that the referral is incomplete, the county shall document the reasons, notify the local educational agency within one working day, and return the referral. (Cal. Code Regs., tit. 2, § 60045, subd. (a)(2).)
 - 5) Notify the local educational agency when an assessment is determined necessary. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 6) Provide the assessment plan to the parent. (Cal. Code Regs., tit. 2, § 60045, subd. (b).)
 - 7) Report back to the referring local educational agency or IEP team within 30 days from the date of the receipt of the referral if no parental consent for a mental health assessment has been obtained. (Cal. Code Regs., tit. 2, § 60045, subd. (c).)
 - 8) Notify the local educational agency within one working day after receipt of the parent's written consent for the mental health assessment to establish the date of the IEP meeting. (Cal. Code Regs., tit. 2, § 60045, subd. (d).)
 - 9) Provide the parent with written notification that the parent may require the assessor to attend the IEP meeting to discuss the recommendation when the parent disagrees with the assessor's mental health service recommendation. (Cal. Code Regs., tit. 2, § 60045, subd. (f).)
 - 10) The county of origin shall prepare yearly IEP reassessments to determine the needs of a pupil. (Cal. Code Regs., tit. 2, § 60045, subd. (h).)
- C. Transfers and Interim Placements (Cal. Code Regs., tit. 2, § 60055)

- 1) Following a pupil's transfer to a new school district, the county shall provide interim mental health services, as specified in the existing IEP, for thirty days, unless the parent agrees otherwise.
- 2) Participate as a member of the IEP team of a transfer pupil to review the interim services and make a determination of services.
- D. Participate as a Member of the Expanded IEP Team When Residential Placement of a Pupil is Recommended (Gov. Code, § 7572.55; Cal Code Regs., tit. 2, § 60100)
 - 1) When a recommendation is made that a child be placed in an out-of-state residential facility, the expanded IEP team, with the county as a participant, shall develop a plan for using less restrictive alternatives and in-state alternatives as soon as they become available, unless it is in the best educational interest of the child to remain in the out-of-state school. (Gov. Code, § 7572.55, subd. (c).)
 - 2) The expanded IEP team, with the county as a participant, shall document the alternatives to residential placement that were considered and the reasons why they were rejected. (Cal. Code Regs., tit. 2, § 60100, subd. (c).)
 - 3) The expanded IEP team, with the county as a participant, shall ensure that placement is in accordance with the admission criteria of the facility. (Cal. Code Regs., tit. 2, § 60100, subd. (j).)
 - 4) When the expanded IEP team determines that it is necessary to place a pupil who is seriously emotionally disturbed in residential care, counties shall ensure that: (1) the mental health services are specified in the IEP in accordance with federal law, and (2) the mental health services are provided by qualified mental health professionals. (Cal. Code Regs., tit. 2, § 60100, subd. (i).)
- E. Case Management Duties for Pupils Placed in Residential Care (Cal. Code Regs., tit. 2, §§ 60100, 60110)
 - 1) Coordinate the residential placement plan of a pupil with a disability who is seriously emotionally disturbed as soon as possible after the decision has been made to place the pupil in residential placement. The residential placement plan shall include provisions, as determined in the pupil's IEP, for the care, supervision, mental health treatment, psychotropic medication monitoring, if required, and education of the pupil. (Cal. Code Regs., tit, 2, § 60110, subd, (b)(1).)
 - 2) When the IEP team determines that it is necessary to place a pupil with a disability who is seriously emotionally disturbed in a community treatment facility, the lead case manager shall ensure that placement is in accordance with admission, continuing stay, and discharge criteria of the community treatment facility. (Cal. Code Regs., tit. 2, § 60110, subd. (b)(3).)
 - 3) Identify, in consultation with the IEP team's administrative designee, a mutually satisfactory placement that is acceptable to the parent and addresses the pupil's educational and mental health needs in a manner that is cost-effective for both public agencies, subject to the requirements of state and federal special education law, including the requirement that the placement be appropriate and in the least restrictive environment. (Cal. Code Regs, tit. 2, §§ 60100, subd. (e), 60110, subd. (c)(2).)

- 4) Document the determination that no nearby placement alternative that is able to implement the IEP can be identified and seek an appropriate placement that is as close to the parents' home as possible. (Cal. Code Regs., tit. 2, § 60100, subd. (f).)
- 5) Notify the local educational agency that the placement has been arranged and coordinate the transportation of the pupil to the facility if needed. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(7).)
- 6) Facilitate placement authorization from the county's interagency placement committee pursuant to Welfare and Institutions Code section 4094.5, subdivision (e)(1), by presenting the case of a pupil with a disability who is seriously emotionally disturbed prior to placement in a community treatment facility. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(11).)
- 7) Evaluate every 90 days the continuing stay criteria, as defined in Welfare and Institutions Code section 4094, of a pupil placed in a community treatment facility every 90 days. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(8).)
- 8) Schedule and attend the next expanded IEP team meeting with the expanded IEP team's administrative designee within six months of the residential placement of a pupil with a disability who is seriously emotionally disturbed and every six months thereafter as the pupil remains in residential placement. (Cal. Code Regs, tit. 2, § 60110, subd. (c)(10).)
- F. Authorize Payments to Out-Of-Home Residential Care Providers (Cal. Code Regs., tit. 2, § 60200, subd. (e))
 - 1) Authorize payments to residential facilities based on rates established by the Department of Social Services in accordance with Welfare and Institutions Code sections 18350 and 18356. This activity requires counties to determine that the residential placement meets all the criteria established in Welfare and Institutions Code sections 18350 through 18356 before authorizing payment.
- G. Provide Psychotherapy or Other Mental Health Treatment Services (Cal. Code Regs., tit. 2, §§ 60020, subd. (i), 60050, subd. (b), 60200, subd. (c))
 - 1) The host county shall make its provider network available and provide the county of origin a list of appropriate providers used by the host county's managed care plan who are currently available to take new referrals. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 2) The county of origin shall negotiate with the host county to obtain access to limited resources, such as intensive day treatment and day rehabilitation. (Cal. Code Regs., tit. 2, § 60200, subd. (c)(1).)
 - 3) Provide case management services to a pupil when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
 - 4) Provide case management services and individual or group psychotherapy services, as defined in Business and Professions Code section 2903, when required by the pupil's IEP. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)

- 5) Beginning July 1, 2004, provide mental health assessments, collateral services, intensive day treatment, and day rehabilitation services when required by the pupil's IEP. These services shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subd. (i).)
- 6) Provide medication monitoring services when required by the pupil's IEP. "Medication monitoring" includes all medication support services with the exception of the medications or biologicals themselves and laboratory work. Medication support services include prescribing, administering, and monitoring of psychiatric medications or biologicals as necessary to alleviate the symptoms of mental illness. This service shall be provided directly or by contract at the discretion of the county of origin. (Cal. Code Regs., tit. 2, § 60020, subds. (f) and (i).)
- 7) Notify the parent and the local educational agency when the parent and the county mutually agree upon the completion or termination of a service, or when the pupil is no longer participating in treatment. ((Cal. Code Regs., tit. 2, § 60050, subd. (b).)

(When providing psychotherapy or other mental health treatment services, the activities of crisis intervention, vocational services, and socialization services are not reimbursable.)

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in section IV. of this document. Each claimed reimbursable cost must be supported by source documentation as described in section IV. Additionally, each reimbursement claim must be filed in a timely manner.

There are two satisfactory methods of submitting claims for reimbursement of increased costs incurred to comply with the mandate: the direct cost reporting method and the cost report method.

Direct Cost Reporting Method

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the services that were performed during the period covered by the reimbursement claim. If the contract services are also used for purposes other than the reimbursable activities, only the pro-rata portion of the services used to implement the reimbursable activities can be claimed. Submit contract consultant and invoices with the claim and a description of the contract scope of services.

4. Fixed Assets and Equipment

Report the purchase price paid for fixed assets and equipment (including computers) necessary to implement the reimbursable activities. The purchase price includes taxes, delivery costs, and installation costs. If the fixed asset or equipment is also used for purposes other than the reimbursable activities, only the pro-rata portion of the purchase price used to implement the reimbursable activities can be claimed.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Compensation for indirect costs is eligible for reimbursement utilizing the procedure provided in the Office of Management and Budget (OMB) Circular A-87. Claimants have the option of using 10% of labor, excluding fringe benefits, or preparing an Indirect Cost Rate Proposal (ICRP) if the indirect cost rate claimed exceeds 10%.

If the claimant chooses to prepare an ICRP, both the direct costs (as defined and described in OMB Circular A-87 Attachments A and B) and the indirect costs shall exclude capital expenditures and unallowable costs (as defined and described in OMB A-87 Attachments A and B). However, unallowable costs must be included in the direct costs if they represent activities to which indirect costs are properly allocable.

The distribution base may be (1) total direct costs (excluding capital expenditures and other distorting items, such as pass-through funds, major subcontracts, etc.), (2) direct salaries and wages, or (3) another base which results in an equitable distribution.

In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate which is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected; or

2. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) separating a department into groups, such as divisions or sections, and then classifying the division's or section's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate that is used to distribute indirect costs to mandates. The rate should be expressed as a percentage which the total amount allowable indirect costs bears to the base selected.

Cost Report Method

A. Cost Report Method

Under this claiming method, the mandate reimbursement claim is still submitted on the State Controller's claiming forms in accordance with claiming instructions. A complete copy of the annual cost report, including all supporting schedules attached to the cost report as filed with the Department of Mental Health, must also be filed with the claim forms submitted to the State Controller.

B. Indirect Cost Rates

To the extent that reimbursable indirect costs have not already been reimbursed, they may be claimed under this method.

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include (1) the overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

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In calculating an ICRP, the claimant shall have the choice of one of the following methodologies:

1. The allocation of allowable indirect costs (as defined and described in OMB Circular A-87 Attachments A and B) shall be accomplished by (1) classifying a department's total costs for the base period as either direct or indirect, and (2) dividing the total allowable indirect costs (net of applicable credits) by an equitable distribution base. The result of this process is an indirect cost rate

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VI. RECORDS RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter² is subject to the initiation of an audit by the State Controller no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING REVENUES AND OTHER REIMBURSEMENTS

Any offsets the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate received from any of the following sources shall be identified and deducted from this claim:

- 1. Funds received by a county pursuant to Government Code section 7576.5.
- 2. Any direct payments or categorical funding received from the state that is specifically allocated to any service provided under this program. This includes the appropriation made by the Legislature in the Budget Act of 2001, which appropriated funds to counties in the amounts of \$12,334,000 (Stats. 2001, ch. 106, items 4440-131-0001), and the \$69 million appropriations in 2003 and 2004 (Stats. 2003, ch. 157, item 6110-161-0890, provision 17; Stats. 2004, ch. 208, item 6110-161-0890, provision 10).
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5. Any other reimbursement received from the federal or state government, or other non-local source.

Beginning July 1, 2001, realignment funds under the Bronzan-McCorquodale Act that are used by a county for this program are not required to be deducted from the costs claimed. (Stats. 2004, ch. 493, § 6 (SB 1895).)

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The Statement of Decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the Statement of Decision, is on file with the Commission.

Tab 9



JOHN CHIANG

California State Controller

August 12, 2008

Wendy L. Watanabe, Acting Auditor-Controller County of Los Angeles 500 West Temple Street, Room 525 Los Angeles, CA 90012

Re: Audit of Mandated Cost Claims for Handicapped and Disabled Students Program
For the Period of July 1, 2003, through June 30, 2006 and Audit of Mandated Cost Claims
for Handicapped and Disabled Students II Program for period of July 1, 2002, through
June 30, 2004

Dear Ms. Watanabe:

This letter confirms that Anna Pilipyuk has scheduled an audit of the County of Los Angeles' legislatively mandated Handicapped and Disabled Students Program cost claims filed for fiscal year (FY) 2003-04, FY 2004-05, and FY 2005-06 and Handicapped and Disabled Students II Program cost claims filed for FY 2002-03 and FY 2003-04. Government Code sections 12410, 17558.5, and 17561 provide the authority for this audit. The entrance conference is scheduled for Monday, September 22, 2008, at 11:00 a.m. We will begin audit fieldwork after the entrance conference.

Please furnish working accommodations for and provide the necessary records (listed on the Attachment) to the audit staff. If you have any questions, please call me at (916) 327-0696.

Sincerely,

CHRISTOPHER RYAN, Audit Manager

tophe B Ry

Mandated Cost Audits Bureau

Division of Audits

6954

CR/sk

Attachment

Wendy L. Watanabe August 12, 2008 Page 2

cc: Leonard Kaye, ESQ
Certified Public Accountant
County of Los Angeles
Jim L. Spano, Chief
Mandated Cost Audits Bureau
Division of Audits, State Controller's Office
Ginny Brummels, Manager
Division of Accounting and Reporting
State Controller's Office
Anna Pilipyuk, Auditor-in-Charge
Division of Audits, State Controller's Office

COUNTY OF LOS ANGELES

Records Request for Mandated Cost Program Handicapped and Disabled Students FY 2003-04, FY 2004-05, and FY 2005-06 and Handicapped and Disabled Students II FY 2002-03 and FY 2003-04

- 1. Copy of claims filed for the mandated cost program and all related supporting documentations.
- 2. Copy of external and internal audit reports performed on the mandated cost program.
- 3. Copy of the single audit report performed during the period and the primary contact for the CPA firm.
- 4. Organization charts for the county effective during the audit period and currently, showing employee names and position titles.
- 5. Organization charts for the department or unit handling the mandated cost program, effective during the audit period and currently, showing employee names and position titles.
- 6. Chart of accounts applicable to the period under review, including service function and provider identification codes.
- 7. Access to cost reports submitted to the Department of Mental Health, general ledger accounts, and financial reports used to support the claims.
- 8. Access to supporting documentation for units charged and applicable rates, vendor invoices and payments, and client files.
- 9. Sample of supporting documents for units of service charged, documenting the billing process (attending mental health professional billing slips, progress notes in client file, billing logs, or summaries by providers, etc.).
- 10. Support for costs used to compute the indirect cost rate proposal (ICRP).
- 11. Support of offsetting revenues identified in the claim.

Tab 10



WENDY L. WATANABE AUDITOR-CONTROLLER

MARIA M. OMS CHIEF DEPUTY

April 30, 2010

COUNTY OF LOS ANGELES DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION 500 WEST TEMPLE STREET, ROOM 525 LOS ANGELES, CALIFORNIA 90012-3873 PHONE: (213) 974-8301 FAX: (213) 626-5427

ASST, AUDITOR-CONTROLLERS

ROBERT A. DAVIS JOHN NAIMO JUDI E. THOMAS

Mr. Jim L. Spano, Chief Mandated Cost Audits Bureau Division of Audits California State Controller's Office P.O. Box 942850 Sacramento, CA 94250-5874

Dear Mr. Spano:

Handicapped and Disabled Students Program II July 1, 2002, through June 30, 2004

In connection with the State Controller's Office (SCO) audit of the County's claims for the mandated program and audit period identified above, we affirm, to the best of our knowledge and belief, the following representations made to the SCO's audit staff during the audit:

- 1. We maintain accurate financial records and data to support the mandated cost claims submitted to the SCO.
- 2. We designed and implemented the County's accounting system to ensure accurate and timely records.
- 3. We prepared and submitted our reimbursement claims according to the Handicapped and Disabled Students II Program's parameters and guidelines.
- 4. We claimed mandated costs based on actual expenditures allowable per the Handicapped and Disabled Students II Program's parameters and guidelines.
- 5. We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims.
- 6. Excluding mandated program costs, the County did not recover indirect costs from any State or federal agency during the audit period.

Mr. Jim L. Spano April 30, 2010 Page 2

7. We are not aware of any:

- a. Violations or possible violations of laws and regulations involving management or employees who had significant roles in the accounting system or in preparing the mandated cost claims.
- b. Violations or possible violations of laws and regulations involving other employees that could have had a material effect on the mandated cost claims.
- c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, accounting and reporting practices that could have a material effect on the mandated cost claims.
- d. Relevant, material transactions that were not properly recorded in the accounting records that could have a material effect on the mandated cost claims.
- 8. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion that would have a material effect on the mandated cost claims.
- We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims.

If you have any questions, please contact Hasmik Yaghobyan at (213) 893-0792 or via e-mail at hyaghobyan@auditor.lacounty.gov

Very truly yours,

Wendy L. Watanabe Auditor-Controller

WLW:MMO:JN:CY:hy

H:\SB90\QSTClaim Submission\Ch1747\Audit Mgmt. Letter 4-27-10.doc

Wend J. Wa Saule

Tab 11

W/P Section 3 E-1 Page 3/10

Indirect Costs

Los Angeles County Handicapped and Disabled Students II July 1, 2002, through June 30, 2004 S09-MCC-009

FY 2002-03

Prepared by: 1/1
Date: 1-24-10 Reviewed by:

Indirect

Rate

Indirect Costs

DMH directly operated

Private contract providers (2)

Total

32-1p,37

W/P

Direct Costs

0.15473

23,924 142,071

165,995

Weigthed Average

(Rate)

6.89%

Indirect Costs

2,407,966 6.89% 165,995 p. 2

W/P Section 3F-/Page 4//C

Indirect Costs

Los Angeles County Handicapped and Disabled Students II July 1, 2002, through June 30, 2004 S09-MCC-009

FY 2003-04

Reviewed by: dh

W/P **Direct Costs** Indirect Rate

Indirect Costs

(1) DMH directly operated

(2) Private contract providers Total

2,132,140

P. 7-0.135837 18,204 0.079623 ۾ 169,767 187,972

Weigthed Average

(Rate)

2,266,155

8.29%

Indirect Costs 187,972 P.Z 8.29%

Tab 12

Direct & Indirect Costs FY 2002-03

Entity #	Provider	Gross Costs	FFP	EPSDT	Other Revenue	Net Costs	Indirect Cost Rate	Indirect Costs	FFP Admin Offset
Providers Not Iden	ntified_								
00185	El Centro De Amistad, Inc.	1,161.00	-	-	-	1,161.00	6.3049%	73.20	-
00190	Gateways Hospital	2,190.00	(558.89)	(458.21)	-	1,172.90	6.3049%	138.08	(35.24)
00204	Pasadena Childrens Training	120,663.49	(32,817.53)	(26,408.49)	- ,	61,437.47	6.3049%	7,607.71	(2,069.11)
00217	Saint John's Health Center	33,522.75	(2,990.25)	(2,451.59)	-	28,080.91	6.3049%	2,113.58	(188.53)
00321	Hillsides (Church Home for Children)	35,708.00	(6,821.66)	(5,592.82)	-	23,293.52	6.3049%	2,251.35	(430.10)
00519	Aspen Health Services	23,339.60	(11,116.00)	(8,951.04)	-	3,272.56	6.3049%	1,471.54	(700.85)
00591	Children's Institute International	1,755.18	(210.41)	(172.51)	-	1,372.26	6.3049%	110.66	(13.27)
00724	Foothill Family Service	6,325.89	(3,185.09)	(2,611.33)	-	529.47	6.3049%	398.84	(200.82)
00783	ChildNet Youth & Family Services	11,518.08	(4,914.95)	(3,930.32)	-	2,672.81	6.3049%	726.20	(309.88)
00784	St. Francis Medical Center	2,057.20	(1,025.24)	(815.25)		216.71	6.3049%	129.70	(64.64)
Sub-Total - Providers Not Identified		238,241.19	(63,640.02)	(51,391.56)	-	123,209.61		15,020.87	(4,012.44)
Clients Incorrectly	Determined to be Ineligible								
00192	Hathaway Children & Family Services	612.00	(331.50)	. •	-	280.50	6.3049%	38.59	(20.90)
00196	Vista Del Mar Child & Family Services	2,008.80	(730.48)	(598.89)		679.43	6.3049%	126.65	(46.06)
Sub-Total - Clients Incorrectly Determined		2,620.80	(1,061.98)	(598.89)	-	959.93		165.24	(66.96)
Services Not Identi	fied as AB 3632 in MIS (Unclaimed)								
00188	Enki Health & Research	56,316.34	(26,288.31)	(19,940.78)	(1,442.40)	8,644.85	6.3049%	3,550.69	(1,748.39)
00198	Help Group Child & Family Center	9,980.75	(2,173.11)	(1,678.86)	•	6,128.78	6.3049%	629.28	(137.01)
00207	Child & Family Guidance Center	15,887.76	(6,138.27)	(5,032.53)	(585.75)	4,131.21	6.3049%	1,001.71	(423.94)
00213	South Bay Children's Health Center	582.00	(117.21)	(96.10)		368.69	6.3049%	36.69	(7.39)
Sub-Total - Services not Identified as AB 3632		82,766.85	(34,716.90)	(26,748.27)	(2,028.15)	19,273.53		5,218.37	(2,316.74)
TOTAL (FY 2002-03)		323,629	(99,419)	(78,739)	(2,028)	143,443	-	20,404	(6,396)

Offsetting Reimbursements FY 2002-03

Legal Entity #	Medi-Cal (EPSDT) Units	Medi-Cal (Non EPSDT) Units	Health Families Units	Unit Rate	Gross Cost	Medi-Cal Revenue	EPSDT Revenue	Healthy Families Revenue	Other Revenue	Total Prior to Admin	FFP Admin Offset	Total Offsets
00019	18,180	90	280	3.57	66,223.50	32,840.23	26,791.79	649.74	-	60,281.77	5,181.90	65,463.67
00171	3,125	-	300	3.54	12,124.50	5,569.97	4,566.60	690.30	-	10,826.87	394.70	11,221.57
00178	60	-	-	4.09	245.40	123.56	101.30	-	-	224.86	7.79	232.65
00179	5,114	30	-	4.23	21,759.12	10,955.72	8,929.78	-	_	19,885.50	690.75	20,576.24
00180	515	-	-	2.25	1,158.75	583.43	478.33	-	-	1,061.76	36.78	1,098.55
00181	5,255	-	445	1.78	10,146.00	4,709.69	3,861.29	514.87	-	9,085.84	329.40	9,415.25
00183	8,951	-	948	3.47	34,349.53	15,638.69	12,821.56	2,138.21	-	30,598.46	1,120.82	31,719.28
00184	9,795	-	1,870	4.23	49,342.95	20,861.44	17,103.48	5,141.57	-	43,106.49	1,639.46	44,745.95
00188	42,148	-	2,265	3.31	147,007.03	70,243.22	57,589.68	4,873.15	-	132,706.05	4,736.01	137,442.06
00191	19,850	-	•	2.76	54,786.00	27,584.75	22,615.66	-	-	50,200.41	1,739.19	51,939.60
00192	18,969	180	435	3.40	66,585.60	32,781.17	26,623.37	961.35	· -	60,365.89	2,127.43	62,493.33
00195	9,437	-	145	3.38	32,387.16	16,060.17	13,167.11	318.57	-	29,545.84	1,032.66	30,578.50
00196	16,348	465	-	3.72	62,544.36	31,491.09	25,104.25		-	56,595.34	1,985.48	58,580.82
00198	16,481	-	· -	4.15	68,396.15	34,437.46	28,233.93	-	-	62,671.39	2,171.25	64,842.64
00199	25,374	90	354	3.63	93,719.34	46,540.68	38,022.03	835.26	-	85,397.97	2,987.01	88,384.97
00201	485	-	-	4.05	1,964.25	989.00	810.84	-	-	1,799.84	62.36	1,862.20
00203	43,178	50	886	3.05	134,547.70	66,384.16	54,362.83	1,756.50	-	122,503.48	4,296.20	126,799.68
00207	68,239	60	4,167	3.92	284,066.72	134,803.10	110,422.71	10,617.52	-	255,843.33	9,168.62	265,011.95
00210	3,810	-	1,065	3.35	16,331.25	6,426.42	5,268.77	2,319.04	-	14,014.23	551.39	14,565.63
00213	2,700	-		3.88	10,476.00	5,274.67	4,324.49	-	-	9,599.16	332.56	9,931.72
00214	177	-	195	3.33	1,238.76	296.77	243.31	422.08	-	962.15	45.32	1,007.48
00221	8,697		-	3.43	29,830.71	15,019.76	12,314.12	-	-	27,333.88	946.98	28,280.86
Total	326,888	965	13,355		1,199,231	579,615	473,757	31,238	-	1,084,611	41,584	1,126,195
Additional So	ervices: See "Costs	(02-03)"				99,419	78,739	-	2,028	180,186	6,396	186,582
Total						679,034	552,496	31,238	2,028	1,264,797	47,980	1,312,777

Audited Reimbursements Rounding Difference

Increase of Offsetting Reimbursements

1,185,536 (1) 127,240

Direct & Indirect Costs FY 2003-04

Entity #	Provider	Gross Costs	FFP	EPSDT	Other Revenue	Net Costs	Indirect Cost Rate	Indirect Costs	FFP Admin Offset
Providers Not Iden	<u>itified</u>								
00185	El Centro De Amistad, Inc.	2,600.15	(826.87)	(622.40)	-	1,150.88	7.9623%	207.03	(65.84)
00190	Gateways Hospital	2,820.00	(1,359.15)	(1,023.06)	-	437.79	7.9623%	224.54	(108.22)
00204	Pasadena Childrens Training	154,673.69	(57,766.91)	(42,599.66)	•	54,307.12	7.9623%	12,315.58	(4,599.57)
00208	San Fernando Valley CMHC Inc.	5,154.60	(145.11)	(21.85)	-	4,987.64	7.9623%	410.42	(11.55)
00217	Saint Johns Health Center	28,418.11	(3,188.69)	(2,400.19)	-	22,829.23	7.9623%	2,262.74	(253.89)
00320	San Gabriel Chidren's Center	13,020.70	(5,999.84)	(4,516.20)	-	2,504.66	7.9623%	1,036.75	(477.73)
00321	Hillsides (Church Home for Children)	27,515.60	(13,761.88)	(10,358.83)	-	3,394.89	7.9623%	2,190.87	(1,095.76)
00519	Aspen Health Services	5,089.56	(2,420.76)	(1,822.15)	-	846.65	7.9623%	405.25	(192.75)
00591	Children's Institute International	1,959.90	(322.28)	(242.59)	-	1,395.03	7.9623%	156.05	(25.66)
00724	Foothill Family Service	7,576.89	(3,931.80)	(2,959.54)	-	685.55	7.9623%	603.29	(313.06)
00783	ChildNet Youth & Family Services	3,656.60	(1,478.31)	(1,112.76)	-	1,065.53	7.9623%	291.15	(117.71)
00784	St. Francis Medical Center	769.60	(376.94)	(283.73)	-	108.93	7.9623%	61.28	(30.01)
00019	Los Angeles County DMH	833.70	-	-		833.70	13.5837%	113.25	
Sub-Total - 1	Sub-Total - Providers Not Identified		(91,578.54)	(67,962.96)	-	94,547.60		20,278.20	(7,291.76)
Clients Incorrectly	Determined to be Ineligible							3	
00188	Enki Health & Research	370.80	(197.64)	(148.77)	-	24.39	7.9623%	29.52	(15.74)
00192	Hathaway Children & Family Services	680.00	-	-	-	680.00	7.9623%	54.14	-
00196	Vista Del Mar Child & Family Services	12,246.24	(5,724.22)	(4,308.75)	_	2,213.27	7.9623%	975.08	(455.78)
00203	Pacific Clinics	21,339.36	(11,373.88)	(8,561.35)		1,404.13	7.9623%	1,699.10	(905.62)
Sub-Total - 0	Sub-Total - Clients Incorrectly Determined		(17,295.74)	(13,018.87)	-	4,321.79		2,757.85	(1,377.14)
Services Not Identi	fied as AB 3632 in MIS (Unclaimed)								
00183	Did Hirsch Psychiatric Service	13,935.60	(4,833.46)	(3,594.91)	(27.95)	5,479.28	7.9623%	1,109.59	(387.08)
00188	Enki Health & Research	35,646.24	(16,966.85)	(12,317.74)	(702.86)	5,658.79	7.9623%	2,838.26	(1,406.92)
00198	Help Group Child & Family Center	14,596.98	(2,669.87)	(2,009.67)	-	9,917.44	7.9623%	1,162.26	(212.58)
00199	Los Angeles Child Guidance Clinic	38,006.10	(17,480.85)	(13,158.18)	(103.90)	7,263.17	7.9623%	3,026.16	(1,400.15)
00207	Child & Family Guidance Center	19,462.80	(8,823.37)	(6,641.53)	(318.04)	3,679.86	7.9623%	1,549.69	(727.87)
00213	South Bay Children's Health Center	702.28	<u> </u>	-		702.28	7.9623%	55.92	
Sub-Total - S	Sub-Total - Services not Identified as AB 3632		(50,774.40)	(37,722.03)	(1,152.75)	32,700.82		9,741.87	(4,134.60)
TOTAL (FY 2002-0	OTAL (FY 2002-03)		(159,649)	(118,704)	(1,153)	131,570		32,778	(12,803)

Offsetting Reimbursements FY 2003-04

Legal Entity #	Medi-Cal (EPSDT) Units	Medi-Cal (Non EPSDT) Units	Health Families Units	Unit Rate	Gross Cost	Medi-Cal Revenue	EPSDT Revenue	Healthy Families Revenue	Other Revenue	Total Prior to Admin	FFP Admin Offset	Total Offsets
00019	15,628	-	90	3.97	62,400.46	33,069.00	24,891.72	232.25	-	58,192.97	4,523.54	62,716.51
00171	3,235	60	-	3.52	11,598.40	6,181.95	4,568.54	-	-	10,750.49	492.23	11,242.72
00178	-	50	-	4.07	203.50	108.47	-	-	-	108.47	8.64	117.10
00179	8,637	-	158	4.23	37,202.85	19,472.89	14,657.65	434.42	-	34,564.96	1,585.08	36,150.04
00180	1,495	-	-	2.21	3,303.95	1,761.01	1,325.54	-	-	3,086.55	140.22	3,226.77
00181	6,025	_	235	1.87	11,706.20	6,005.18	4,520.22	285.64	-	10,811.04	500.89	11,311.93
00183	6,195	36	848	3.60	25,484.40	11,956.04	8,947.56	1,984.32	-	22,887.93	1,109.97	23,997.90
00184	4,935	150	4,380	4.23	40,036.95	11,464.59	8,375.07	12,042.81	-	31,882.47	1,871.73	33,754.20
00188	29,261	692	755	3.09	94,887.72	49,331.69	36,275.10	1,516.42	-	87,123.21	4,048.68	91,171.88
00191	10,313	-	-	3.01	31,042.13	16,545.46	12,454.10	-	-	28,999.56	1,317.40	30,316.96
00192	14,239	-	310	3.40	49,466.60	25,803.92	19,423.14	685.10	-	45,912.15	2,109.13	48,021.29
00195	3,572	45	90	3.38	12,529.66	6,516.17	4,843.83	197.73	-	11,557.73	534.58	12,092.31
00196	27,430	-	-	3.72	102,039.60	54,387.11	40,938.29	-	-	95,325.39	4,330.46	99,655.86
00198	14,005	-	-	4.22	59,101.10	31,500.89	23,711.36	-	-	55,212.25	2,508.20	57,720.44
00199	29,660	370	420	3.63	110,533.50	58,101.74	43,195.52	990.99	• •	102,288.25	4,705.14	106,993.39
00201	1,556	-	-	4.05	6,301.80	3,358.86	2,528.28	-	-	5,887.14	267.44	6,154.58
00203	47,808	160	3,887	2.92	151,416.60	74,655.48	56,007.26	7,377.53	-	138,040.27	6,531.71	144,571.98
00207	84,767	145	6,474	3.92	358,233.12	177,411.74	133,313.40	16,495.75	-	327,220.89	15,439.50	342,660.38
00210	10,706	-	570	3.60	40,593.60	20,542.67	15,462.89	1,333.80	79.2	37,339.36	1,741.87	39,081.23
00213	2,488	-	-	3.88	9,653.44	5,145.28	3,872.96	-	-	9,018.24	409.68	9,427.93
00214	165	-	595	3.33	2,530.80	292.86	220.44	1,287.88	-	1,801.17	125.86	1,927.04
00216	45	-	-	3.56	160.20	85.39	64.27	-	-	149.66	6.80	156.46
00221	7,515	285	60	3.90	30,654.00	16,213.86	11,758.57	152.10		28,124.53	1,303.11	29,427.64
Total	329,680	1,993	18,872		1,251,081	629,912	471,356	45,017	•	1,146,285	55,612	1,201,897
Additional S	ervices: See "Costs	(03-04)"				159,649	118,704	-	1,153	279,506	12,803	292,309
Total						789,561	590,060	45,017	1,153	1,425,791	68,415	1,494,206
Audited Rein												1,284,115

Rounding Difference **Increase of Offsetting Reimbursements**

210,091

Tab 13

A GUIDE TO

COMMUNITY MENTAL HEALTH REHABILITATION SERVICE ACTIVITY CODES

FOR

CLINIC SERVICE PROVIDERS



County of Los Angeles – Department of Mental Health

Marvin J. Southard, D.S.W.

Director of Mental Health March 2002

Guide To Community Mental Health Rehabilitation Service Activity Codes for Clinic Service Providers

MEDICATION SUPPORT (MODE 15)

MEDICATION SUPPORT

Services include prescribing, administering, dispensing, and monitoring of psychiatric medication(s) or biologicals necessary to alleviate the symptoms of mental illness which are provided by a staff person within the scope of practice of his/her profession. Activities also include evaluation of the need for medication and the effects of the medication prescribed, obtaining informed consent, medication education. *Inclusive of travel, plan development and documentation time*.

Example: A client exhibiting major depressive symptoms is referred to a psychiatrist for evaluation and treatment. Once informed consent is obtained and medication is prescribed, a nurse explains the medication regimen and possible side effects to his/her significant other. A follow-up session is scheduled.

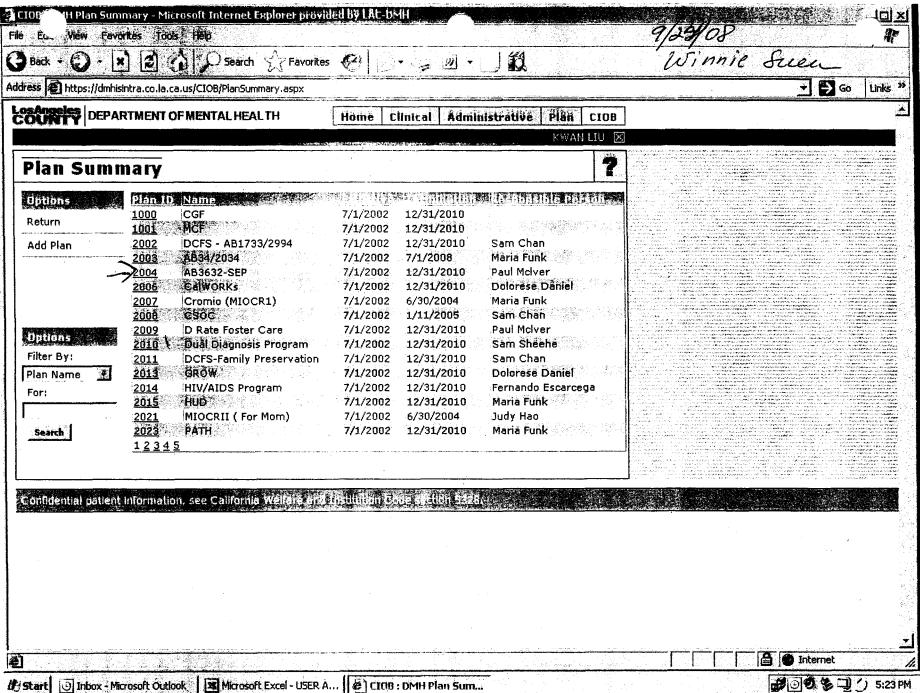
Site Location	SFC	Activity Code	Activity	Tracks To	Scope of Practice (See Legend)
	60	1727	MED, AB1733/2994 Medication Support, RS	AB1733/ 2994	
	61 -	811.	MED, SEP Medication Support, RS	612 4.83-862 /	
□ Office [†]	(2)	035	MED, Medication Support, RS	Medicare [†] M/C GF	#1 ⁺ , #5, #6, #7, and #9
☐ Tel. ☐ Inpt.	62	9116	MED, CalWORKS/GROW Medication Support	DPSS	#1 , #3, #0, #7, and #9
□ Jail		9094	MED, SAMHSA/ADP Medication Support, RS (DMH Only)	SAMHSA	
·	65	9008	MED, PATH Homeless Grant Medication Support, RS	PATH	
	67	8011	MED, FP Medication Support, RS	Family Pres	

Notes:

- When a physician and a nurse provide Medication Support services to a client, the time of both staff should be claimed. If one note is written covering both staff, one claim is made; if 2 notes are written, 2 claims are made. In the unusual circumstance where the client or significant other is not present, plan documentation is reimbursable without a direct contact. If a staff person ineligible to claim Medication Support participates in the contact, then a separate note must be written documenting service time as either TCM or MHS.
- Medication Support services is reimbursable up to a maximum of 4 hours a day per client.

Prepared by: 1 Date: 1/23
Reviewed by: 7/ Date: 1/5/10

^{*} Medicare reimburses only for medication support services provided in the Office to Medicare recipients by a physician.



₽□**0 5**□ 5 5:23 PM

Prepared by Reviewed by

Tab 14

Ryan, Christopher

From:

Paul McIver < PMcIver@dmh.lacounty.gov>

Sent:

Monday, October 06, 2008 5:36 PM

To:

Ryan, Christopher; Pilipyuk, Anna; Yaghobyan, Hasmik; Winnie Suen

Cc:

Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie

Subject:

RE: HDS and HDSII

The previous audit was before the advent of the IS, (Plans) so we were still in the MIS (Activity Codes) The basis for the inquiry was my own suspicion and also of the auditor, that some contractors and directly operated clinics were sometimes confused about he proper coding of claims. We took a small sample and found enough mistakes in the sample to warrant looking at about 1500 cases.

The key then, as it would still be now, is that all AB 3632 students are deemed eligible through the assessment process. All assessments to establish eligibility are conducted in just two reporting units: 1939 or 7437. So in the review of episode overview screens, we threw out any claims that did not link to an episode of assessment in 1939 or 7437.

From: Ryan, Christopher [mailto:cryan@sco.ca.gov]

Sent: Monday, October 06, 2008 5:14 PM

To: Paul McIver; Pilipyuk, Anna; Yaghobyan, Hasmik; Winnie Suen **Cc:** Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie

Subject: RE: HDS and HDSII

Paul,

In the previous case when you printed 1,500 client episode screens, was this due to a lack of a unique identifier for AB 3632?

Basically, what we are trying to get from the county is the population of clients and their units that support the units claimed. Initially, we were told that the county uses AB 3632 plan as the identifier. The AB 3632 identifier only supports a portion of the claimed units (roughly 20%-30%). Subsequently, it appears that the contractor units are commingled in EPSDT/SDMC plan identifier. Again, we need the county to identify the client population and their units of service that support the claim in order to select a sample of client files to test.

If tomorrow doesn't work maybe Wednesday would be better.

Christopher B. Ryan, CIA

Audit Manager Mandated Costs Bureau Division of Audits State Controller's Office (916) 327-0696

From: Paul McIver [mailto:PMcIver@dmh.lacounty.gov]

Sent: Monday, October 06, 2008 04:40 PM

To: Pilipyuk, Anna; Yaghobyan, Hasmik; Winnie Suen

Cc: Ryan, Christopher; Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie

Subject: RE: HDS and HDSII

I am only available for a conference call tomorrow after 4:00pm.

Also, during the previous audit of this program, there were similar questions about which claims were attributable to AB 3632 students. Ultimately, we printed about 1,500 client episode overview screens, which I personally reviewed one by one, and eliminated about 15% of the claims as ineligible (miscoded) for AB 3632. We may have to do that again.

From: Pilipyuk, Anna [mailto:APilipyuk@sco.ca.gov]

Sent: Monday, October 06, 2008 4:12 PM **To:** Yaghobyan, Hasmik; Winnie Suen

Cc: Paul McIver; Ryan, Christopher; Johnson, John E.; Michael Boyle; Genciana Macalalad; Yee, Connie

Subject: RE: HDS and HDSII

Winnie,

We understand that the CD that you had provided to us on 10/24/2008 includes the AB3632 units unidentified by AB 3632 Plan (Plan ID Code 2004). But the CD's units only partially support the Los Angeles claims since many of contract providers used MC/EPSDT Funding Source Plan instead of AB 3632 Funding Source Plan. Contract providers failed to identify AB 3632 population with AB 3632 Funding Source Plan. Instead, contract providers commingled AB 3632 and non-AB 3632 clients under the MC/EPSDT Funding Source Plan. Los Angeles County noted that discrepancy and required contract providers to prepare supplemental detail to MH 1901 schedule B to identify AB 3632. We received supplemental detail to MH 1901 schedule B for each contract provider for FY 2003-04, FY 2004-05, and FY 2005-06. But we still do not know how contract providers identify the AB 3632 units. You stated that "Contract providers need to provide the back up documentation with the AB 3632 Client Name/Client Identification Number in order for us to extract the eligible AB3632 units in the MC/EPSDT plan". Do you mean that County MH employees manually go over each client file to verify his/her eligibility?

I would like to schedule the conference call for tomorrow (10/7/08) afternoon (any time in afternoon that is suitable to Los Angeles County) so we could discuss all the outstanding issues. I also would like if Paul McIver and Hasmik Yaghobyan would be present during the conference call. My supervisor number is 916-327-0696. Please let me know if the date and time are suitable for you.

We would prepare the document request from information we had been provided so far and e-mail it to you tomorrow.

If you have any questions or concerns, please do not hesitate to contact me.

Thank you,

-Anna

Anna Pilipyuk Auditor, Division of Audits State Controller's Office (916) 323-4206 - phone (916)324-7223 - fax apilipyuk@sco.ca.gov

From: Yaghobyan, Hasmik [mailto:HYAGHOBYAN@auditor.lacounty.gov]

Sent: Monday, October 06, 2008 02:43 PM

To: Winnie Suen; Pilipyuk, Anna

Tab 15

COUNTY OF LOS ANGELES

MARVIN J. SOUTHARD, D.S.W. Director

ROBIN KAY, Ph.D. Chief Deputy Director

RODERICK SHANER, M.D.

Medical Director

600 S. COMMONWEALTH AVE., 2nd fl., LOS ANGELES, CALIFORNIA 90005

W/P Section SP 1.11 Page Prepared by: Date: Reviewed by: Date: BOARD OF SUPERVISO

GLORIA MOLINA MARK RIDLEY-THOMAS ZEV YAROSLAVSKY DON KNABE MICHAEL D. ANTONOVICH

DEPARTMENT OF MENTAL HEALTH

Reply To: Child, Youth & Family Program Admin.

Countywide Case Management / Interagency Program

Phone: Fax:

(213) 739-2334 (213) 738-6521

May 11, 2009

TO:

Anna Pilipvuk, Auditor

Division of Audits

FROM:

CCSW, District Chief Paul McIver

Child, Youth, and Family Program Administration

SUBJECT:

RESPONSES TO QUESTIONS OF APRIL 22, 2009

ELIGIBILITY

Soon after our telephone conference call of March 12, 2009, I requested and received the claims data file from John Ortega of our Chief Information Office. I requested the claims data for FY 02-03, FY 03-04, FY 04-05, and FY 05-06, the entire period which is subject to your current audit. The claims data file was supposed to contain all claims for services in which "AB 3632" was identified as the " PLAN", regardless of the source of funding for the services, consistent with DMH policy and practice for claiming Units of Service in the Integrated System (IS).

Upon receipt of the data, my Administrative Assistant, Marina Taylor, reviewed the entire file and annotated each case as "YES" (eligible for AB 3632) or "NO" (ineligible for AB 3632). She did not review each claim line, but used the seven digit identifier for each client and cross referenced each client in the IS, looking for a prior episode of assessment in Provider # 1939, #7191; or #7437, the only authorized providers of AB 3632 Assessment in Los Angeles County during the past fifteen years.

Upon completion of this first round of reviews, we selected a sample of 122 clients from 20 different agencies, including some contract agencies as well as some directly operated county programs. Each of the 122 selected were from the pool of "INELIGIBLE" clients identified by Ms. Taylor's review. We sent letters to the agencies requesting "proof of eligibility", as evidenced by a copy of an Assessment Report, an IEP, or at the very least, a Letter of Referral from one of my Assessment Unit staff. (See attached sample letter)

The responses to the letter were inconsistent. Indeed, some agencies sent copies of the aforementioned "proof of eligibility", and after my review, Ms. Taylor updated the annotated data file to indicate "Yes", when eligibility was confirmed. In some cases, agencies notified me that they did not have the proof of eligibility requested, and that in

"To Enrich Lives Through Effective And Caring

Anna Pilipyuk, Auditor May 11, 2009 Page 2

most cases the clients were also eligible for EPSDT/MediCal, which was the funding utilized for the services attributed to "AB 3632" in error. Incredibly, some agencies sent in information that clearly proved that the clients were INELIGIBLE. It is my belief that the vast majority of errors are related to inaccurate coding and are attributable to the confusion and inadequate training at the time of the implementation of the IS system.

As noted above, Ms. Taylor and I did not do any tests of the individual claim lines to validate the services. One would need to compare the claims against the clinical records and IEP documents to determine if the services delivered were appropriate and consistent with the IEP. The tasks performed by Ms. Taylor and I did not address the issues of duplicate transactions, ineligible services, and miscoded services, but rather only to verify that the clients for whom services were claimed were indeed eligible as "AB 3632" students. Approximately ten days ago, I discovered that the data files sent to me by John Ortega did not contain all of the data for the entire audit period as I had requested. The data for FY 05-06 was omitted, so the detailed review conducted by Ms. Taylor covered only FY 02-03, FY 03-04, and FY 04-05.

I will forward under separate cover the updated file that Ms. Taylor was working from, if that would be helpful. I am not sure what data John Ortega sent to you, or if he modified it after Ms. Taylor reviewed it for me.

REHABILITATION

Los Angeles County does not provide, and has never authorized rehabilitation services to any AB 3632 eligible clients. As you may know, Los Angeles County filed a test claim with the Commission on State Mandates seeking inclusion of rehabilitation services in the menu of mandated and reimbursable services under AB 3632. In 2005, the Commission ruled that such services are not mandated and not reimbursable, so we have never included recommendations for rehabilitation in our assessment reports and to the best of my knowledge it has never appeared in any student IEPs.

Even when State DMH issued DMH Information Notice # 08-15 on June 23, 2008, which indicated that rehabilitation could be provided and funded with IDEA or State General Funds, I felt that State DMH was incorrect. We maintained our position that it is neither mandated nor reimbursable, despite vehement protestations from both local and statewide mental health service providers.

To be clear, rehabilitation is a legitimate mental health service in the EPSDT/ MediCal program, and there are clients who are eligible under both programs (EPSDT/MediCal and AB 3632). If clients received rehabilitation services, it was under the EPSDT /MediCal program and was not indicative of an AB 3632 related service.

Prepared by: AP Date: 19/15/09
Reviewed by: 1/2 Date: 12/22/09

Anna Pilipyuk, Auditor May 11, 2009 Page 3

As you know, State DMH recently rescinded DMH Information Notice # 08-15, confirming my position on this issue.

MODE 60 SFC 63

To date, I have been unable to complete my evaluation and research on this issue. I am going to be out of town at a conference from May 12.through May 17. You have been very patient on this, and I assure you I will address this upon my return to give you a written response to your questions.

If you have any questions about any of the above information, please contact me. Thank you

PM:ya

Attachment

c: Hasmik Yaghobyan, Auditor-Controller Winnie suen, DMH

Tab 16

Prepared by: Reviewed by:

Pilipyuk, Anna

From:

Pilipyuk, Anna

ent:

Wednesday, April 22, 2009 02:26 PM

(o:

HYAGHOBYAN@auditor.lacounty.gov; Paul McIver, 'Winnie Suen'; John Ortega

Cc:

Ryan, Christopher; Johnson, John E.; Read, Rebecca

Subject:

HDS and HDSII audits

Importance:

High

To all,

I would like to update everyone on the current audit status and follow up on some outstanding issues.

We received UOS data yesterday (4/21/2009). The file included FYs 2001-09 (we requested only FY 2002-06). We had difficulty downloading and querying the data because all years were included in data table. I an addition, the Medi-Cal units column was inadvertently deleted. I spoke to John Ortega this morning and he stated that he will post new data (broken by FYs and including Medi-Cal units) by the close of business today.

Paul,

We have some questions on how you and your staff arrived to the list of all the eligible clients:

- What is the total population of eligible clients?
- In terms of client eligibility, what steps did you take to verify eligibility? 2.
- Did you discover any ineligible clients? If so, how many?
- What portion of the total population did you test?
- Did you perform tests to validate the services provided? If so, what steps did you perform to verify services? 5.
- 6. Do you feel that the steps performed address all of the issues noted in testing? These issues include duplicate transactions, ineligible services and miscoded services.

We also wanted to follow up with you on Mode 60 SFC 63. During our last conference call you stated that you would like to research this matter before providing a response. Specifically, you were going to respond as to why the county believes that the pre-services are eligible in accordance with the parameters and guidelines of the program. We have not heard from you on this matter.

Furthermore, we have some questions on rehabilitation services:

- 1. Does Los Angeles County provide any rehabilitation services? If yes, how does the county identify the services?
- 2. Does Los Angeles County provide any rehabilitation (Mode 15) to AB3632 clients?
- Does the county include any rehabilitation services in the claim?

Thank you,

-Anna

Anna Pilipyuk

Auditor State Controller's Office Division of Audits - Mandated Cost (916) 323-4206 - phone (916) 324-7223 - fax apilipyuk@sco.ca.gov Prepared by: AP Date: 15/09
Reviewed by: CR Date: 12/22/04

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Tab 17

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH AB3632 - MEDICATION MONITORING COST SUMMARY FY 2002-2003

COST ELEMENTS IDENTIFIED BY GROSS PROGRAM COSTS, OFFSETTING REIMBURSEMENTS/REVENUES, AND NET SB 90 REIMBURSABLE COSTS

The following procedure has been followed to assure all appropriate reimbursement/revenue offsets have been applied. Total eligible cost was identified (Line 3) and all applicable reimbursements/revenues have been offset to identify the remaining balance as the eligible SB 90 Chapter 1128/94 reimbursement.

Line 1 Line 2 Line 3	AB3632 Program - Medication Monitoring Gross Cost Administration Cost Gross AB 3632 Cost	\$ 2,981,091 203,322 \$ 3,184,413	From Attachment 5, Column (8); To HDS-2, Line (04), column (g). From Attachment 5, Column (8); To HDS-1, Line (07 From Attachment 5, Column (8); To HDS-1, Line (08)
Line 4 Line 5 Line 6 Line 7 Line 8 Line 9 Line 10	Cost Reduction - Other Reimbursements Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF) EPSDT-SGF share of Administration Costs Final Federal Financial Participation (FFP) FFP share of Administration Costs Federal SAMHSA Grant and share of Administration Costs Third Party Revenues & share of Administration Costs Other State and Local Funds and share of Admin Costs Total Cost Reduction - Other Reimbursements	\$ (607,496) (40,860) (764,552) (51,803) (6,400) (4,955) (4,458) \$ (1,480,524)	From Attachment 5, Column (9) From Attachment 5, Column (10) From Attachment 5, Column (10) From Attachment 5, Column (10) From Attachment 5, Column (11) From Attachment 5, sum of Columns (12) through (15) From Attachment 5, sum of Columns (16) and (17) From Attachment 5, Column (18); To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	\$ 1,703,889	From Attachment 5, Column (19); To HDS-1, Line (11)

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET FISCAL YEAR 2002-2003

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
										RE	VENUE C	OFFSETS (C	THER REI	MBURSEME	NTS)			
Contract Type	Entity Name	Entity Number	Mode	SFC	AB 3632 UNITS	Applicable Rate	Gross AB 3632 Cost	Final EPSDT-SGF	Final FFP	Federal SAMHSA Grant	Patient Fees	Patient Insurance	Medicare	3rd Party/ Other	State CSOC	Local Funds DCFS	Total Offsets (sum 9 thru 17)	SB 90 Claimed Amount (8 - 18)
CR	LACDMH	00019	15	61	46,896	\$ 3.57	\$ 167,613	\$ 27,909	\$ 39,250	s -	\$ -	\$ -	s -	\$ 235	\$ -	\$ -	\$ 67,394	\$ 100,219
NR	Aspen Health Services	00519	15	61	5,785	3.32	19,206	8,707	8,958		-	-	-	-	-		17,665	1,541
NR	Associated League of Mexican-Ameri	00173	15	61	888	3.51	3,117	1,499	1,575	-	-	-	-	-	•	-	3,074	43
	Cedars-Sinai Medical Center	00178	15	61	705	4.09	2,883	181	184	-	-	-	-	-	•		365	2,518
NR	Child & Family Center	00210	15	61	19,755	3.35	66,179	5,593	8,753	-	4	-	-	-	-	-	14,350	51,829
	Child and Family Guidance Center	00207	15	61	155,575	3.92	609,854	132,166	159,414	-	1,161	639	•	2,159	•	-	295,539	314,315
	Child and Family Guidance Center	00207	15	61	430	3.92	1,686			-	-	-	-	-	-	-	•	1,686
NR	Indirect Cost Rate is based on the Cc		15	61	2,102	3.74	7,861	3,308	3,371	-	-	-	-	-	-	•	6,679	1,182
	Children's Bureau	00668	15	61	120	2.98	358	59	220	-	-	-	-	•	-	•	279	79
	Childrens Hospital Los Angeles	00179	15	61	8,225	4.23	34,792	10,116	10,508	-	-	-	-	-	•	-	20,624	14,168
	Children's Institute International	00591	15	61	751	3.98	2,992	327	338	•	-	-	-	•	•	•	665	2,327
	Community Counseling Service	00180	15	61	905	2.25	2,036	563	571	-	-	-	•	-	•	•	1,134	902
	Community Family Guidance Center	00181	15	61	12,315	1.78	21,921	1,441	5,601 33	-	-	•	-	-	-	-	7,042	14,879
	Devereux Foundation	00472	15	61	3,455	3.49	12,063	33 16,185	20,993	•		•	-	•	-	-	. 66 37,178	11,997 39,727
	Didi Hirsch Psychiatric Service	00183 00184	15 15	61 61	22,160 21,940	3.47 4.23	76,905 92,806	18,642	25,468	-	•	•	-	-	-	-	44.110	48.696
	Dubnoff Center For Child Developme				150	4.23 3.87	92,806 j 581	18,64∠	25,466 87	•	-	-	•		-	-	174	48,890
	El Centro de Amistad, Inc.	00185 00188	15	61 61		3.87	225,487	66.352	75.987	•	-	-	•	1	767	. •	143,101	82,386
	Enki Health & Research	00188	15 15	61	68,123 661	3.84	2,538	966	75,987 981	•	-	-	•	-	762		1,947	62,386 591
		00724	15	61	841	3.64 4.17	3,507	100	102	-	-	-	•	-	-	-	202	3,305
	Foothill Family Service	00/24	15	61	3.340	3.00	10,020	2.882	2.925	•	-	•	•	-	-	•	.5.807	4,213
1	Gateways Hosp & MHC Hamburger Home, Inc	00174	15	61	1,392	3.45	4,802	1,355	1,413	-	-	-		-	•		2,768	2,034
		00174	15	61	37,166	3.40	126,364	33,013	36,451		-				•	•	69,464	56,900
	Help Group Child & Family Center	00198	15	61	61,455	4.15	255,038	44,718	62,036	-	_			_			106,754	148,284
	Hillsides	00321	15	61	9,585	3.95	37,861	3,545	3,627	_	_	_	_	_	_	_	7,172	30,689
		00195	15	61	15,634	3.38	52,843	9,193	16,883	-				_	304		26,380	26,463
	LAUSD 97th St. Mental Health	00315	15	61	435	4.09	1,779	756	774	-	-		_	_	-		1,530	249
	Los Angeles Child Guidance Clinic	00199	15	61	37.092	3.63	134,644	51,498	59,187	-		_			_	_	110,685	23,959
	Pacific Clinics	00203	15	61	79,775	3.05	243,314	59,528	71.954		90	3	348	1	-		131,924	111,390
	Pasadena Childrens Training Society	00204	15	61	36,665	3.59	131,627	33,689	44,261			-	-		_	-	77,950	53,677
	Penny Lane Centers	00201	15	61	667	4.05	2,701		933			_			-	_	933	1,768
	Saint Johns Health Center	00217	15	61	14.486	4.23	61,276	4,887	5,026	-	-	-	-	_	_		9,913	51,363
	San Fernando Valley CMHC, Inc	00208	15	61	750	3.65	2.738	186	547	-			-	_	-		733	2.005
	South Bay Children's Health Center	00213	15	61	15,190	3.88	58,937		5,576		_	_		-			5,576	53,361
	Special Service for Groups	00214	15	61	2,378	3.33	7,919	217	645	-	-	-			-	-	862	7,057
NR S	St. Francis Medical Center - Children	00784	15	61	370	3.48	1,288	634	647	-	-	-	-	-	-	-	1,281	7
NR S	Star View	00543	15	61	900	3.48	3,132	257	261	-	-	-	-	-	-	2,234	2,752	380
CR S	Stirling Behavioral Health Institute	00216	15	61	120	2.69	322	-	-		1	-		-		-	1	321
	The Almansor Center	00171	15	61	5,550	3.54	19,647	5,725	7,911	-	-		-		-	-	13,636	6,011
NR	The Guidance Center	00191	15	61	31,586	2.76	87,177	26,236	29,608		-	-	-	-			55,844	31,333
CR T	The Guidance Center	00191	15	61	7,796	2.92	22,727	-	-	6,020	-	-	-	-	•		6,020	16,707
CR \	Verdugo Mental Health Center	00221	15	61	29,642	3.43	101,638	1,212	15,412	-	-	' -	-	-		-	16,624	85,014
NR V	Vista Del Mar	00196	15	61	69,600	3.72	258,912	33,732	36,081					-	893		70,706	188,206
Subtotal					833,356		\$ 2,981,091	\$ 607,496	\$ 764,552	\$ 6,020	\$ 1,256	\$ 642	\$ 348	\$ 2,396	\$ 1,959	\$ 2,234	\$ 1,386,903	\$ 1,594,188
Administrat	tion Cost - LACDMH			15.4730%			25,935	4,318	6,073		٠.	-		36	-		10,427	15,508
	Contractor (NGA)			6.3049%			177,387	36,542	45,730	380	79	40	22	136	124	141	83,194	94,193
Subtotal					_		203,322	40,860	51,803	380	79	40	22	172	124	141	93,621	109,701
TOTAL					833,356		\$ 3,184,413	\$ /848,356	\$ 816,355	\$ 6,400	\$ 1,335	\$ 682	\$ 370	\$ 2,568	\$ 2,083	\$ 2,375	\$ 1,480,004	\$ 1,703,889

To HDS-1, Line (10).

5/8/2006 4:15 PM

m:\GencianaM\SB90\FY2003\hdsli FY03 claim

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH AB3632 - MEDICATION MONITORING COST SUMMARY FY 2003-2004

COST ELEMENTS IDENTIFIED BY GROSS PROGRAM COSTS, OFFSETTING REIMBURSEMENTS/REVENUES, AND NET SB90 REIMBURSABLE COSTS

The following procedure has been followed to assure all appropriate reimbursement/revenue offsets have been applied. Total eligible cost was identified (Line 3) and all applicable reimbursements/revenues have been offset to identify the remaining balance as the eligible SB 90 Chapter 1128/94 reimbursement.

Line 1 Line 2 Line 3	AB3632 Program - Medication Monitoring Gross Cost Administration Cost Gross AB 3632 Cost	\$ 2,839,465 235,496 \$ 3,074,881	From Attachment 5, Column (8); To HDS-2, Line (04), column (9) From Attachment 5, Column (8); To HDS-1, Line (07) From Attachment 5, Column (8); To HDS-1, Line (08)
Line 4	Cost Reduction - Other Reimbursements Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF)	\$ (590,215)	From Attachment 5. Column (9)
Line 5	EPSDT-SGF share of Administration Costs	(48,016)	From Attachment 5, Column (9)
Line 6	Final Federal Financial Participation (FFP)	(790,381)	From Attachment 5, Column (10)
Line 7	FFP share of Administration Costs	(64,611)	From Attachment 5, Column (10)
Line 8	Third Party Revenues & share of Administration Costs	(7,065)	From Attachment 5, sum of Columns (11) through (14)
Line 9	Other State and Local Funds and share of Admin Costs	(2,166)	From Attachment 5, sum of Columns (15) and (16)
Line 10	Total Cost Reduction - Other Reimbursements	\$ (1,502,454)	From Attachment 5, Column (17): To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	\$ 1,572,427	From Attachment 5, Column (18); To HDS-1, Line (11)

Attachment 5

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH SB90 - CHAPTER 1128/94 HANDICAPPED AND DISABLED STUDENTS II MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET FISCAL YEAR 2003-2004

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
							<u> </u>	<u> </u>			VENUE OFFSE		R REIMBUR			•	
Contract Type	Entity Name	Entity Number	Mode	SFC	AB 3632 UNITS	Applicable Rate	Gross AB 3632 Cost	Final EPSDT-SGF	Final FFP	Patient Fees	Patient Insurance	Medicare	3rd Party/ Other	State CSOC	Local Fund CalWORKs	Total Offsets (sum 9 thru 16)	SB 90 Claimed Amount (8 - 17)
CR	LACDMH	00019	15	61	34,224	\$ 3.97	\$ 135,849	\$ 10,839	\$ 21,290	s	s -	s -	\$ 165	s -	s -	\$ 32,294	\$ 103,555
CR	LACDMH	00019	15	62	7,588	3.97	30,120	7,340	8,580	•	•			٠.		15,920	14,200
NR	Aspen Health Services	00519	15	61	1,823	3.32	6,052	2,278	2,464	-		-		_	_	4,742	1,310
	Associated League of Mexic		15	61	774	3.56	2,755	1,277	1,469	_	_	-	-		_	2,746	9
	Cedars-Sinai Medical Cente		15	61	2.722	4.07	11,079		108		_	-	_	-	_	108	10,971
	Child & Family Center	00210	15	61	30,786	3.60	110,830	16,743	20,406	78	-			_	_	37,227	73,603
	Child & Family Guidance Ce		15	61	173,168	3.92	678,819	152,318	196,312	464	1,845	_	3,706		_	354,645	324,174
	ChildNet Youth & Family Se	00783	15	61	907	3.89	3,528	1,312	1,435	_						2,747	781
	Childrens Hospital of Los Ar	00179	15	61	7,181	4.23	30,376	8,154	8.874	-	_	-	-	-	1,037	18,065	12,311
	Childrens Hospital of Los Ar	00179	15	62	1,564	4.23	6,616	3,157	3,459	-	-	-	-	-		6,616	.
	Children's Institute Internation	00591	15	61	1,750	4.17	7,290	1,006	1.054	_	-			_		2,060	5,230
	Community Counseling Sen	00180	15	61	2,950	2.21	6,520	1.507	1,664		-		_	-	_	3,171	3,349
	Community Family Guidano	00181	15	61	11,710	1.87	21,898	1,954	6,139	-	_	-	-	-		8,093	13,805
	Devereux Foundation	00472	15	61	69	3.54	244	51	56	_	-		-	_	_	107	137
	Didi Hirsch Psychiatric Serv	00183	15	61	10,568	3.60	38,072	8,515	12,579	-	-	-	-	-		21,094	16,978
	Didi Hirsch Psychiatric Serv	00183	15	62	22,607	3.60	81,442	2,230	2,559	-	-	_		-	_	4,789	76 653
	Dubnoff Center	00184	15	61	12,055	4.23	50,993	3,055	12,680	-		-		-	_	15,735	35,258
	El Centro De Amistad, Inc.	00185	15	61	435	4.37	1.899	_					_	_	_		1,899
	Enki Health & Research	00188	15	61	26,144	3.09	80,785	23,579	30,493		_	_	٠ .	247	· <u>-</u>	54.319	26,466
	Enki Health & Research	00188	15	62	19,851	3.09	61,340	18,309	20,563	_	_	_	_		_	38.872	22,468
	Five Acres Boys' & Girls' Aic	00647	15	61	2,238	2.76	6.177	1,837	1,991	-			_			3.828	2,349
	Foothill Family Service	00724	15	61	9,313	4.17	38,835	4,807	5,276	_	_	_	_	3	_	10,083	28,752
	Gateways Hospital	00190	15	61	1,308	3.00	3,924	1.453	1,580	_		_	_	_	_	3,033	891
	Hamburger Home, Inc.	00174	15	61	724	3.45	2,498	1,175	1,323	_		_			_	2,498	"
	Hathaway Children & Family	00192	15	61	21,266	3.40	72.304	22,028	24,863	_		_	_	_	_	46.891	25,413
	Help Group Child & Family (00198	15	61	50,924	4.22	214,899	23,597	42,400	_	_	_	_	_		65,997	148,902
	Hillsides	00321	15	61	9,120	3.17	28,910	13,083	14,364	_	_	_			_	27,447	1,463
	Institute For Redesign of Le	00171	15	61	B,115	3.52	28,565	7,066	8,852				•	-		15,918	12,647
	Intercommunity Child Guida	00195	15	61	6,341	3.38	21,433	7,000	6,554			_				6,554	14,879
	LAUSD 97th St. Mental Hea	00315	15	61	1.290	4.09	5,276	2.049	2,250	_	· -				-	4,299	977
	Los Angeles Child Guidance	00315	15	61	37,372	3.63	135,660	52,398	64.198	-	-	-	-			116,596	19,064
	Pacific Clinics	00199	15	61	72.898	2.92	213,099	55,319	74.095	38	_	203	-	-	-	129,655	83,444
	Pasadena Childrens Trainin	00203	15	61	47,046	3.79	178,304	56,272	72,031	30	-	203	-	-	-	128,303	50,001
	Penny Lane Centers	00204	15	61	3,906	4.05	15,819	3,819	5,156	-	-		-	-	-	8,975	6,844
	•	00201	15	61	8,513	4.37	37,202	4,496	4,919	-	-	-	•	-	-	9,415	27,787
	Saint Johns Health center San Fernando Valley CMHC	00217	15	61	1,570	3.63	5,694	26	132	-	-	30	•	•	-	188	5,506
	San Gabriel Children's Cent	00200	15	61	5,250	4.18	21,968	7,756	8.394	-	-	30	•	-	-	16,150	5,818
				61	10,252	3.88	39,778	7,730	5,013	-	-	-	-	-	-	5,013	34,765
	South Bay Children's Health	00213 00214	15	61	1,886	3.33	6,280	262	1,511	-	-	-	•	-	-	1,773	4,507
	Special Service Fro Groups		15							-	-	-	-	-	•	680	
	St. Francis Medical Center	00784	15	61 61	185	4.16 3.48	770	324 349	356	-	-	. •	•	•	-	714	90 751
	Starview Adolescent Center	00543	15	61	421		1,465	349	365 80	2	-	-	5	•	. •	/14 - 87	5.734
	Stirling Academy, Inc.	00216	15	61	1,635	3.56	5,821	44.040		2	-	-	5	•	•		
	The Guidance Center	00191	15	61	23,905	3.01	71,915	11,942	15,665	-	•	-	-	•	•	27,607	44,308
	Verdugo Mental Health Cen	00221	15	61	21,270	3.90	82,965	1,831	16,388	-	-	•	-	-	-	18,219	64,746
NR N	Vista Del Mar Child and Fan	00196	15	61	62,741 778,365	3.72	233,397 \$2,839,465	54,702 \$ 590,215	60,441 \$790,381	\$ 582	\$ 1.845	\$ 233	\$ 3.876	722 \$ 969	\$ 1,037	115,865 \$ 1,389,138	117,532 \$ 1,450,327
- COLORA				•	. 70,505		42,000,700	330,213	J. 50,501	4 502	¥ 1,043	¥ 200	4 0,010	w 209	¥ 1,037	¥ 1,000,100	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
\dministra	tion Costs	LACDMH		13.5837%			22,545	2,469	4,057	-	-	•	22		-	6,548	15,997
		NGA		7.9623%			212,871	45,547	60,554	46	147	19	295	77	83	106,768	106,103
Subtotal				_			235,416	48,016	64,611	46	147	19	317	77	83	113,316	122,100
		i.						7	***								
otal					778,365		\$3,074,881	5 638,231	\$854,992	\$ 628	\$ 1,992	\$ 252	\$ 4,193	\$ 1,046	\$ 1,120	\$ 1,502,454	1 5

EPSDT ADMINISTRATION
OFFSET CLAIMED
BY COUNTY
487

Tab 18

Los Angeles County
Handicapped and Disabled Students II
July 1, 2002, through June 30, 2004
S09-MCC-009
Administrative costs offset

FY 2002-03	p. EPSDT	p. O EEP	OTHER*	W/P 3E-1 ,p. 3 Indirect Rate
DMH directly operated	\$ 27,816 A-	\$ 33,928 €	\$ -	F 0.15473
Private contract providers	472,201 B	575,952 🙈	-	F 0.063049
TOTAL	\$ 500,017	\$ 609,880	\$ -	
	X	*		
	EPSD7 share of admin costs	FFP share of admin costs	OTHER*	
DMH directly operated	\$ 4,304	\$ 5,250	\$ -	
Private contract providers	29,772	36,313	· •	
Totals	\$ 34,076	\$ 41,563	\$ -	
	p. 6	p. <i>6</i>		
Total Administrative Costs offset	\$ 75,639 P. 6			

^{*} Other consists of Federal SAMHSA Grant patient fees & insurance, Medicare, 3rd party/ other, state CSOC, and local funds Cal Works

Auditor pok

DMH directly Operated EPSDT share of admin = AXE

Private contract providers EPSDT share of admin = BXF

DMH directly Operated FFP share of admin = CXE

Private contract providers FFP share of admin = DXF

Prepared by: // Date: /2-/5-0 9
Reviewed by: // Date: //5/10

Los Angeles County
Handicapped and Disabled Students II
July 1, 2002, through June 30, 2004
S09-MCC-009
Administrative costs offset

FY 2003-04	p. [1	p. <u>[(</u>		W/P 3E-1 ,p. 3
DMH directly operated Private contract providers	\$ 25,636 A 483,854 B	\$ 34,055 C 642,758 £	<u>OTHER*</u> \$ - -	Indirect Rate 0.135837 0.079623
TOTAL	\$ 509,490	\$ 676,813	\$ -	
DMH directly operated Private contract providers Totals	\$ 3,482 38,526 \$ 42,008	FFP share of admin costs \$ 4,626 51,178 \$ 55,804	OTHER* \$ - 0	
rutais	p. 6	p. <i>C</i>	<u> </u>	
Total Administrative Costs offset	\$ 97,812 P.6			

^{*} Other consists of patient fees & insurance, Medicare, 3rd party/ other, state CSOC, and local funds Cal Works

Auditor Note

BMH directly operated FPSDT share fadmin = AXE

Private contract providers EPSDT share fadmin = BXF

DMH directly operated PFP share fadmin = CXE

Private contract providers FFP share fadmin = DXF

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On November 26, 2014, I served the:

State Controller's Office (SCO) Comments

Handicapped and Disabled Students II, 12-0240-I-01 Statutes 1994, Chapter 1128; Statutes 1996, Chapter 654 County of Los Angeles, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on November 26, 2014 at Sacramento, California.

Lorenzo Duran

Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 11/26/14

Claim Number: 12-0240-I-01

Matter: Handicapped and Disabled Students II

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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RECEIVED

March 26, 2015

Commission on

State Mandates

March 25, 2015

Exhibit C

Heather Halsey, Executive Director State of California Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814

Dear Ms. Halsey:

LOS ANGELES COUNTY REBUTTAL TO STATE CONTROLLER'S OFFICE COMMENTS TO IRC NO. 12-0240-I-01 (Handicapped and Disabled Students Program II)

On behalf of the County of Los Angeles, I am submitting the attached rebuttal to the State Controller's comments on the County's Incorrect Reduction Claim (IRC) No. 12-0240-I-01 related to the disallowance of costs associated with the provision of mental health services to pupils under the above-referenced program.

We appreciate your consideration of this information.

Sincerely,

Robin Kay, Ph.D.

Robin Kay Ph.D.

Chief Deputy Director

RK:lw

c: Lyn Wallensak

Los Angeles County IRC No. 12-0240-I-01

Handicapped and Disabled Students Program II Fiscal Years 2002-03 and 2003-04 Rebuttal to State Controller's Office Comments

<u>Introduction</u>

The following is the County of Los Angeles' response to the State Controller's Office (SCO) comments on the County's Incorrect Reduction Claim (IRC) contesting the disallowance of costs associated with the County's provision of State-mandated mental health services under the Handicapped and Disabled Students Program II for the period of July 1, 2002, through June 30, 2004. Of the \$3,276,316 in claimed costs during this two-year period, the SCO disallowed \$717,879.

The County seeks to have \$448,202 reinstated, as follows:

Fiscal Year 2002-03: \$216,793Fiscal Year 2003-04: \$231,409

SCO Comments and County Response

The County's IRC is based on a review of the documentation supporting the SCO's audit findings. During this review, the County determined the query parameters used to extract data from Los Angeles County Department of Mental Health (LAC DMH) Management Information System (MIS) and Integrated System (IS)¹ were flawed and did not accurately reflect the services encompassed by the original claims. In addition, the review determined that certain assumptions made in the audit reports related to off-setting reimbursements for direct and indirect costs resulted in the miscalculation of off-setting reimbursement revenue.

Significantly, the SCO does not dispute that these errors occurred. Instead, the SCO states it does not have the authority to consider the County's information because it was not presented during the period of the audit and that providing for the correction now would represent an illegal gift of public funds under the State Constitution and Government Code.

Such a claim is preposterous. Expenditures of public funds are not "gifts" within the Constitutional prohibition if expended for a *public purpose*. In this case, the County is requesting recognition of costs it incurred in the provision of State-mandated services and corrections to offsetting revenues because the SCO made erroneous assumptions. Accurately reimbursing a county for costs it incurred pursuant to a State-imposed mandate cannot, by any sound logic, be construed to constitute a gift of public funds.

Further, as described in the IRC, the concept of equitable set-off would apply regardless. Equitable set-off is a right developed by the courts many years ago as an exercise of their

HOA.1143856.1

¹ The LAC DMH MIS and IS are the LAC DMH claim processing information systems in use during Fiscal Years 2002-03 and 2003-04. These systems were used to collect data on services rendered to mental health clients in Los Angeles County, determine provisional payments to contract providers, and to forward claims for Short-Doyle/Medi-Cal and Healthy Families reimbursement to the State Department of Mental Health for adjudication.

Los Angeles County IRC 12-0240-I-01 Handicapped and Disabled Students Program II Fiscal Years 2002-03 and 2003-04 Rebuttal to SCO Comments Page 2

equitable powers, and their inherent obligation to do justice. Under equitable set-off, a party which owes money to another entity (hereafter "debtor") as part of a transaction which has mutual debits and credits, is permitted to apply the credits against the debt, ultimately leaving the debtor liable only for the balance.² A complete discussion of equitable set-off was included in the original IRC and for brevity will not be repeated here.

Conclusion

In providing services to pupils under the Handicapped and Disabled Students Program, the County incurred State-mandated costs that have been inappropriately disallowed by the SCO. Therefore, the County requests the Commission reinstate \$448,202 of claimed costs.

Plut v. Fireman's Fund Insurance (2000) 85 Cal. App. 4th 89, 106

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On March 27, 2015, I served the:

Claimant Rebuttal Comments

Incorrect Reduction Claim, 12-0240-I-01

Handicapped and Disabled Students II (02-TC-40/02-TC-49)

Government Code Section 7572.55 and 7576

Statutes 1994, Chapter 1128; Statutes 1996, Chapter 654

Fiscal Years: 2002-2003 and 2003-2004

County of Los Angeles, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on March 27, 2015 at Sacramento, California.

Lorenzo Duran

Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814 (916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 2/19/15

Claim Number: 12-0240-I-01

Matter: Handicapped and Disabled Students II

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

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May 20, 2016

Dr. Robin Kay County of Los Angeles Department of Mental Health 550 S. Vermont Avenue, 12th Floor Los Angeles, CA 90020 Ms. Jill Kanemasu State Controller's Office Accounting and Reporting 3301 C Street, Suite 700 Sacramento, CA 95816

Exhibit D

And Parties, Interested Parties, and Interested Persons (See Mailing List)

Re: Draft Proposed Decision, Schedule for Comments, and Notice of Hearing

Handicapped and Disabled Students II, 12-0240-I-01

Government Code Sections 7572.55 and 7576

Statutes 1994, Chapter 1128 (AB 1892); Statutes 1996, Chapter 654 (AB 2726);

California Code of Regulations, Title 2, Division 9, Chapter 1, Sections 60020,

60050,60030, 60040, 60045, 60055, 60100, 60110, 60200

(Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations

effective August 9, 1999 [Register 99, No. 33])

Fiscal Years: 2002-2003 and 2003-2004

County of Los Angeles, Claimant

Dear Dr. Kay and Ms. Kanemasu:

The draft proposed decision for the above-named matter is enclosed for your review and comment.

Written Comments

Written comments may be filed on the draft proposed decision by **June 10, 2016**. You are advised that comments filed with the Commission on State Mandates (Commission) are required to be simultaneously served on the other interested parties on the mailing list, and to be accompanied by a proof of service. However, this requirement may also be satisfied by electronically filing your documents. Refer to http://www.csm.ca.gov/dropbox_procedures.php on the Commission's website for electronic filing instructions. (Cal. Code Regs., tit. 2, § 1181.3.)

If you would like to request an extension of time to file comments, please refer to section 1187.9(a) of the Commission's regulations.

Hearing

This matter is set for hearing on **Friday**, **July 22**, **2016**, at 10:00 a.m., State Capitol, Room 447, Sacramento, California. The proposed decision will be issued on or about July 8, 2016. Please let us know in advance if you or a representative of your agency will testify at the hearing, and if other witnesses will appear. If you would like to request postponement of the hearing, please refer to section 1187.9(b) of the Commission's regulations.

Sincerely,

Heather Halsey

Executive Director

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Hearing Date: July 22, 2016

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ITEM ___

INCORRECT REDUCTION CLAIM DRAFT PROPOSED DECISION

Government Code Sections 7572.55 and 7576; Statutes 1994, Chapter 1128 (AB 1892); Statutes 1996, Chapter 654 (AB 2726);

California Code of Regulations, Title 2, Sections 60020, 60050, 60030, 60040, 60045, 60055, 60100, 60110, 60200¹ (Emergency regulations effective July 1, 1998 [Register 98, No. 26] final regulations effective August 9, 1999 [Register 99, No. 33])

Handicapped and Disabled Students II

Fiscal Years 2002-2003 and 2003-2004

12-0240-I-01

County of Los Angeles, Claimant

EXECUTIVE SUMMARY

Overview

This Incorrect Reduction Claim (IRC) was filed in response to an audit by the State Controller's Office (Controller) of the County of Los Angeles's (claimant's) annual reimbursement claims under the *Handicapped and Disabled Students II* program for fiscal years 2002-2003 and 2003-2004. The Controller reduced the claims because the claimant: (1) overstated costs by using inaccurate units of service, and (2) overstated offsetting revenues. In this IRC, the claimant contends that the Controller's reductions were incorrect and requests, as a remedy, that the Commission direct the Controller to reinstate \$448,202.

After a review of the record and the applicable law, staff finds that:

- 1. The IRC was untimely filed; and
- 2. By clear and convincing evidence, the claimant's intention in April 2010 was to agree with the results of the Controller's audit and to waive any right to object to the audit or to add additional claims.

Accordingly, staff recommends that the Commission deny this IRC.

¹ Note that this caption differs from the Test Claim and the Parameters and Guidelines captions in that it includes only those sections that were approved for reimbursement in the Test Claim decision. Generally, a parameters and guidelines caption should include only the specific sections of the statutes and executive orders that were approved in the test claim decision. However, that was an oversight in the case of the Parameters and Guidelines at issue in this case.

Procedural History

The claimant submitted its reimbursement claims, dated May 8, 2006, for fiscal years 2002-2003 and 2003-2004.²

The Controller sent a letter to claimant, dated August 12, 2008, confirming the start of the audit.³

The Controller issued the Draft Audit Report dated March 26, 2010.⁴ The claimant sent a letter to the Controller, dated April 30, 2010, regarding the Draft Audit Report.⁵ The Controller issued the Final Audit Report dated May 28, 2010.⁶

On June 11, 2013, the claimant filed this IRC.⁷ On November 25, 2014, the Controller filed late comments on the Incorrect Reduction Claim.⁸ On December 23, 2014, the claimant filed a request for extension of time to file rebuttal comments which was granted for good cause. On March 26, 2015, the claimant filed rebuttal comments.⁹

Commission staff issued the Draft Proposed Decision on May 20, 2016. 10

Commission Responsibilities

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable.

Government Code section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the Decision to the Controller and request that the costs in the claim be reinstated.

² Exhibit A, IRC, page 113 (cover letter), page 117 (Form FAM-27).

³ Exhibit B, Controller's Late Comments on the IRC, page 148-149, (Letter from Christopher Ryan to Wendy L. Watanabe, dated August 12, 2008). See also Exhibit B, Controller's Late Comments on the IRC, page 19, which assert "The SCO contacted the county by phone on July 28, 2008, to initiate the audit, and confirmed the entrance conference date with a start letter dated August 12, 2008 "

⁴ Exhibit A, IRC, page 101.

⁵ Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

⁶ Exhibit B, Controller's Late Comments on the IRC, page 6 (Declaration of Jim L. Spano, dated Oct. 31, 2014, paragraph 7); Exhibit A, IRC, page 96 (cover letter), pages 95-110 (Final Audit Report).

⁷ Exhibit A, IRC, pages 1, 3.

⁸ Exhibit B, Controller's Late Comments on the IRC, page 1.

⁹ Exhibit C, Claimant's Rebuttal Comments, page 1.

¹⁰ Exhibit D, Draft Proposed Decision.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6, of the California Constitution. The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities." ¹²

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency.¹³

The Commission must review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant. ¹⁴ In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission's regulations require that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record. ¹⁵

Claims

The following chart provides a brief summary of the claims and issues raised and staff's recommendation:

Issue	Description	Staff Recommendation
Did the claimant timely file	The Controller issued the	Deny IRC as untimely – The
its Incorrect Reduction	Final Audit Report, dated	claimant must file an IRC within
Claim?	May 28, 2010. The	three years of "the date of the
	Controller later sent two	Office of State Controller's final
	documents, dated	state audit report, letter,
	June 12, 2010,	remittance advice, or other
	summarizing the audit	written notice of adjustment

¹¹ Kinlaw v. State of California (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

¹² County of Sonoma v. Commission on State Mandates (2000) 84 Cal.App.4th 1264, 1281, citing City of San Jose v. State of California (1996) 45 Cal.App.4th 1802, 1817.

¹³ Johnston v. Sonoma County Agricultural Preservation and Open Space Dist. (2002) 100 Cal.App.4th 973, 983-984. See also American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California (2008) 162 Cal.App.4th 534, 547.

¹⁴ Gilbert v. City of Sunnyvale (2005) 130 Cal.App.4th 1264, 1274-1275.

¹⁵ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

	findings and setting a deadline for payment. On June 11, 2013, the claimant filed this IRC.	notifying the claimant of a reduction." Former Cal. Code Regs., title 2, § 1185(b) (effective from May 8, 2007, to June 30, 2014). Letters, remittance advices, and other communications which merely re-state the findings of the Final Audit Report do not reset the running of the three-year limitations period.
Did the claimant waive the objections it is now raising?	In two letters both dated April 30, 2010, the claimant agreed with the Controller's audit findings and made representations which contradict arguments claimant now makes in its IRC.	Deny IRC as waived – The record contains clear and convincing evidence that the claimant's intention in April 2010 was to agree with the results of the Controller's audit and to waive any right to object to the audit or to add additional claims.

Staff Analysis

I. The IRC Was Untimely Filed.

At the time the reimbursement claims were audited and when this IRC was filed, the regulation containing the limitations period read:

All incorrect reduction claims shall be filed with the commission no later than three (3) years following the date of the Office of State Controller's final state audit report, letter, remittance advice, or other written notice of adjustment notifying the claimant of a reduction.¹⁶

The Controller's Final Audit Report and the cover letter to the Controller's Final Audit Report are both dated May 28, 2010.¹⁷ Three years later was Tuesday, May 28, 2013.

Instead of filing this IRC by the deadline of Tuesday, May 28, 2013, the claimant filed this IRC with the Commission on Tuesday, June 11, 2013 - 14 days late. ¹⁸

On its face, the IRC was untimely filed.

The claimant attempts to save its IRC by calculating the commencement of the limitations period from June 12, 2010, the date of two documents issued by the Controller, which the claimant dubs

¹⁶ Former Code of California Regulations, title 2, section 1185(b), effective May 8, 2007, which was re-numbered section 1185(c) as of January 1, 2011, and which was in effect until June 30, 2014.

¹⁷ Exhibit A, IRC, pages 96 (cover letter), 95-110 (Final Audit Report).

¹⁸ Exhibit A, IRC, page 1.

a "Notice of Claim Adjustment." In the Written Narrative portion of the IRC, the claimant writes, "The SCO issued its audit report on May 28, 2010. The report was followed by a Notice of Claim Adjustment dated June 12, 2010." ²⁰

The claimant's argument fails because: (1) the two documents were not notices of claim adjustment; and (2) even if they were, the limitations period commenced upon the Controller's issuance of the Final Audit Report and did not re-commence upon the issuance of the two documents.

For purposes of state mandate law, the Legislature has enacted a statutory definition of what constitutes a "notice of adjustment." Government Code section 17558.5(c) reads in relevant part:

The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment.

In other words, a notice of adjustment is a document which contains four elements: (1) a specification of the claim components adjusted, (2) the amounts adjusted, (3) interest charges, and (4) the reason for the adjustment.

Both of the documents which the claimant dubs a "Notice of Claim Adjustment" contain the amount adjusted, but the other three required elements are absent. Neither of the two documents specifies the claim components adjusted; each provides merely a lump-sum total of all *Handicapped and Disabled Students II* program costs adjusted for the entirety of the relevant fiscal year. Neither of the two documents contains interest charges. Perhaps most importantly, neither of the two documents enunciates a reason for the adjustment.

In addition to their failure to satisfy the statutory definition, the two documents cannot be notices of adjustment because none of the documents adjusts anything. The two documents re-state, in the most cursory fashion, the bottom-line findings contained in the Controller's Final Audit Report.²¹

The Commission's regulation states on its face that the three-year limitations period commences on "the date of" the Controller's Final Audit Report or a "letter . . . notifying the claimant of a reduction." The Controller's Final Audit Report and its cover letter are both dated May 28, 2010. Since the claimant filed its IRC more than three years after that date, the IRC was untimely filed.

The IRC was also untimely filed under the "last essential element" rule of construing statutes of limitations. Under this rule, a right accrues — and the limitations period begins to run — from

¹⁹ Exhibit A, IRC, pages 13-17.

²⁰ Exhibit A, IRC, page 5.

²¹ Compare Exhibit A, IRC, pages 13-17 with Exhibit A, IRC, page 102 ("Schedule 1 — Summary of Program Costs" in the Final Audit Report). The bottom-line totals are identical.

the earliest point in time when the claim could have been filed and maintained.²² In determining when a limitations period begins to run, the California Supreme Court looks to the earliest point in time when a litigant could have filed and maintained the claim.²³

Under these principles, the claimant's three-year limitations period began to run on May 28, 2010, the date of the Final Audit Report and its attendant cover letter. As of that day, the claimant could have filed an IRC, because, as of that day, the claimant received or been deemed to have received detailed notice of the harm, and possessed the ability to file and maintain an IRC with the Commission.

Accordingly, the IRC should be denied as untimely filed.

II. In the Alternative, the County Waived Its Right To File An IRC.

In its comments on the IRC, the Controller stated that the claimant had agreed to the Controller's audit and findings. "In response to the findings, the county agreed with the audit results. Further, the county provided a management representation letter asserting that it made available to the SCO all pertinent information in support of its claims (Tab 10)."²⁴

Courts have stated that a "waiver may be either express, based on the words of the waiving party, or implied, based on conduct indicating an intent to relinquish the right."²⁵ In addition, "[i]t is settled law in California that a purported 'waiver' of a statutory right is not legally effective unless it appears that the party charged with the waiver has been fully informed of the existence of that right, its meaning, the effect of the 'waiver' presented to him, and his full understanding of the explanation."²⁶ Waiver is a question of fact and is always based upon intent.²⁷ Waiver must be established by clear and convincing evidence.²⁸

The Controller provided the claimant a draft copy of the audit report, dated March 26, 2010.²⁹ In response to the Draft Audit Report, the claimant's Auditor-Controller sent a three-page letter

²² Aryeh v. Canon Business Solutions, Inc. (2013) 55 Cal.4th 1185, 1191.

²³ Howard Jarvis Taxpayers Ass'n v. City of La Habra (2001) 25 Cal.4th 809, 815.

²⁴ Exhibit B, Controller's Late Comments on the IRC, page 19. The referenced "Tab 10" is the two-page letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010 (Exhibit B, Controller's Late Comments on the IRC, pages 152-153).

²⁵ Waller v. Truck Insurance Exchange (1995) 11 Cal.4th 1, 31.

²⁶ B.W. v. Board of Medical Quality Assurance (1985) 169 Cal.App.3d 219, 233.

 $^{^{\}rm 27}$ Smith v. Selma Community Hospital (2008) 164 Cal. App.4th 1478, 1506.

²⁸ DRG/Beverly Hills, Ltd, supra, 30 Cal.App.4th 54, 60. When a fact must be established by clear and convincing evidence, the substantial evidence standard of review for any appeal of the Commission's decision to the courts still applies. See Government Code section 17559(b). See also Sheila S. v. Superior Court (Santa Clara County Dept. of Family and Children's Services) (2000) 84 Cal.App.4th 872, 880.

²⁹ Exhibit A, IRC, page 101.

dated April 30, 2010: a copy of which is reproduced in the Controller's Final Audit Report.³⁰ The first page of this three-page letter contains the following statement:

The County's response, which is attached, indicates agreement with the audit findings and the actions that the County will take to implement policies and procedures to ensure that the costs claimed under HDSII are eligible, mandate related, and supported.³¹

The claimant's written response to the Draft Audit Report — the moment when a claimant would and should proffer objections to the Controller's reductions — was to indicate "agreement with the audit findings." The Commission should note that the claimant indicated active "agreement" as opposed to passive "acceptance." In addition, the following two pages of the three-page letter contain further statements of agreement with each of the Controller's findings and recommendations.³²

The claimant also sent a separate two-page letter dated April 30, 2010, in which the claimant contradicted several positions which the claimant now attempts to take in this IRC.

For example, in its IRC, the claimant argues that the Controller based its audit on incorrect or incomplete documentation.³³ However, neither claimant's four-page letter nor claimant's two-page letter dated April 30, 2010, objected to the audit findings on these grounds — objections which would have been known to the claimant in April 2010, since the claimant and its personnel had spent the prior two years working with the Controller's auditors. Rather, the claimant's two-page letter stated the opposite by repeatedly emphasizing the accuracy and completeness of the records provided to the Controller: "We maintain accurate financial records and data to support the mandated cost claims submitted to the SCO."³⁴ "We designed and implemented the County's accounting system to ensure accurate and timely records."³⁵ "We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims."³⁶ "We are not aware of Relevant, material

³⁰ Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

³¹ Exhibit A, IRC, page 107 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010) (emphasis added).

³² Exhibit A, IRC, pages 108-109.

³³ Exhibit A, IRC, pages 6-7, 10-12.

³⁴ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 1).

³⁵ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 2).

³⁶ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 5).

transactions that were not properly recorded in the accounting records that could have a material effect on the mandated cost claims."³⁷

In the IRC, the claimant now argues that, even if the Controller correctly reduced its claims, the claimant should be allowed to submit new claims based upon previously unproduced evidence under an alleged right of equitable setoff.³⁸ However, in its two-page letter, the claimant stated the opposite: "There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion that would have a material effect on the mandated cost claims." "We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims."

The claimant's two-page letter demonstrates that, as far as the claimant was concerned in April 2010, it had maintained records of actual costs, had maintained accurate and complete records, had provided the Controller with accurate and complete records, and had acknowledged that it had no further reimbursement claims. The claimant now attempts to make the opposite arguments in this IRC.

Given the totality of the circumstances and all of the evidence in the record, staff finds by clear and convincing evidence that the claimant's intention in April 2010 was to agree with the results of the Controller's audit and to waive any right to object to the audit or to add additional claims.

Conclusion

Staff finds that claimant's IRC was untimely filed and that, even if it were timely filed, the claimant waived its arguments.

Staff Recommendation

Staff recommends that the Commission adopt the proposed decision denying the IRC and authorize staff to make any technical, non-substantive changes following the hearing.

³⁷ Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 7(d)).

³⁸ Exhibit A, IRC, pages 8-10.

³⁹ Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 8).

⁴⁰ Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 16, 2010, paragraph 9).

BEFORE THE

COMMISSION ON STATE MANDATES STATE OF CALIFORNIA

IN RE INCORRECT REDUCTION CLAIM ON:

Government Code Sections 7572.55 and 7576;

Statutes 1994, Chapter 1128 (AB 1892); Statutes 1996, Chapter 654 (AB 2726);

California Code of Regulations, Title 2, Sections 60020, 60050, 60030, 60040, 60045, 60055, 60100, 60110, 60200⁴¹ (Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

Fiscal Years 2002-2003 and 2003-2004

County of Los Angeles, Claimant

Case No.: 12-0240-I-01

Handicapped and Disabled Students II

DECISION PURSUANT TO GOVERNMENT CODE SECTION 17500 ET SEQ.; CALIFORNIA CODE OF REGULATIONS, TITLE 2, DIVISION 2, CHAPTER 2.5. ARTICLE 7

(*Adopted July 22, 2016*)

DECISION

The Commission on State Mandates (Commission) heard and decided this Incorrect Reduction Claim (IRC) during a regularly scheduled hearing on July 22, 2016. [Witness list will be included in the adopted decision.]

The law applicable to the Commission's determination of a reimbursable state-mandated program is article XIII B, section 6 of the California Constitution, Government Code section 17500 et seq., and related case law.

The Commission [adopted/modified] the proposed decision to [approve/partially approve/deny] this IRC by a vote of [vote count will be included in the adopted decision] as follows:

⁴¹ Note that this caption differs from the Test Claim and the Parameters and Guidelines captions in that it includes only those sections that were approved for reimbursement in the Test Claim decision. Generally, a parameters and guidelines caption should include only the specific sections of the statutes and executive orders that were approved in the test claim decision. However, that was an oversight in the case of the Parameters and Guidelines at issue in this case.

Member	Vote
Ken Alex, Director of the Office of Planning and Research	
Richard Chivaro, Representative of the State Controller	
Mark Hariri, Representative of the State Treasurer, Vice Chairperson	
Sarah Olsen, Public Member	
Eraina Ortega, Representative of the Director of the Department of Finance, Chairperson	
Carmen Ramirez, City Council Member	
Don Saylor, County Supervisor	

Summary of the Findings

This IRC was filed in response to an audit by the State Controller's Office (Controller) of the County of Los Angeles's (claimant's) initial reimbursement claims under the *Handicapped and Disabled Students II* program for fiscal years 2002-2003 and 2003-2004. The Controller reduced the claims because it found the claimant: (1) overstated costs by using inaccurate units of service, and (2) overstated offsetting revenues.⁴² In this IRC, the claimant contends that the Controller's reductions were incorrect and requests, as a remedy, that the Commission reinstate the following cost amounts, which would then become subject to the Program's reimbursement formula:

FY2002-2003: \$216,793 FY2003-2004: \$231,409⁴³

After a review of the record and the applicable law:

- 1. The Commission finds that the IRC was untimely filed; and
- 2. The Commission finds, by clear and convincing evidence, that the claimant's intention in April 2010 was to agree with the results of the Controller's audit and to waive any right to object to the audit or to add additional claims.

Accordingly, the Commission denies this IRC.

I. Chronology

05/08/2006 Claimant dated the reimbursement claim for fiscal year 2002-2003⁴⁴ 05/08/2006 Claimant dated the reimbursement claim for fiscal year 2003-2004⁴⁵

⁴² See, e.g., Exhibit A, IRC, page 96 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated May 28, 2010).

⁴³ Exhibit A, IRC, page 1.

⁴⁴ Exhibit A, IRC, page 113 (cover letter), page 117 (Form FAM-27).

⁴⁵ Exhibit A, IRC, page 113 (cover letter), page 254 (Form FAM-27).

08/12/2008	Controller dated a letter to claimant confirming the start of the audit. ⁴⁶
03/26/2010	Controller issued the Draft Audit Report, dated March 26, 2010. ⁴⁷
04/30/2010	Claimant sent a letter to Controller dated April 30, 2010, in response to the Draft Audit Report. 48
05/28/2010	Controller issued the Final Audit Report dated May 28, 2010. ⁴⁹
06/11/2013	Claimant filed this IRC. ⁵⁰
11/25/2014	Controller filed late comments on the IRC. ⁵¹
12/23/2014	Claimant filed a request for extension of time to file rebuttal comments which was granted for good cause.
03/26/2015	Claimant filed rebuttal comments. ⁵²
05/20/2016	Commission staff issued the Draft Proposed Decision. ⁵³

II. Background

In 1975, Congress enacted the Education for All Handicapped Children Act ("EHA") with the stated purpose of assuring that "all handicapped children have available to them . . . a free appropriate public education which emphasizes special education and related services designed to meet their unique needs"⁵⁴ Among other things, the EHA authorized the payment of federal funds to states which complied with specified criteria regarding the provision of special education and related services to handicapped and disabled students. ⁵⁵ The EHA was ultimately re-named the Individuals with Disability Education Act ("IDEA") and guarantees to disabled pupils, including those with mental health needs, the right to receive a free and appropriate

⁴⁶ Exhibit B, Controller's Late Comments on the IRC, page 148-149 (Letter from Christopher Ryan to Wendy L. Watanabe, dated August 12, 2008). See also Exhibit B, Controller's Late Comments on the IRC, page 19, which asserts "The SCO contacted the county by phone on July 28, 2008, to initiate the audit, and confirmed the entrance conference date with a start letter dated August 12, 2008 "

⁴⁷ Exhibit A, IRC, page 101.

 $^{^{48}}$ Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

⁴⁹ Exhibit A, IRC, page 96 (cover letter), pages 95-110 (Final Audit Report).

⁵⁰ Exhibit A, IRC, pages 1, 3.

⁵¹ Exhibit B, Controller's Late Comments on the IRC, page 1.

⁵² Exhibit C, Claimant's Rebuttal Comments, page 1.

⁵³ Exhibit D, Draft Proposed Decision.

⁵⁴ Public Law 94-142, section 1, section 3(a) (Nov. 29, 1975) 89 U.S. Statutes at Large 773, 775. See also 20 U.S.C. § 1400(d) (current version).

⁵⁵ Public Law 94-142, section 5(a) (Nov. 29, 1975) 89 U.S. Statutes at Large 773, 793. See also 20 U.S.C. 1411(a)(1) (current version).

public education, including psychological and other mental health services, designed to meet the pupil's unique educational needs.⁵⁶

The Handicapped and Disabled Students Mandate

In California, the responsibility of providing both "special education" and "related services" was initially shared by local education agencies (broadly defined) and by the state government.⁵⁷ However, in 1984, the Legislature enacted AB 3632, which amended Government Code chapter 26.5 relating to "interagency responsibilities for providing services to handicapped children" which created separate spheres of responsibility.⁵⁸ And, in 1985, the Legislature further amended chapter 26.5.⁵⁹

The impact of the 1984 and 1985 amendments — sometimes referred to collectively as "Chapter 26.5 services" — was to transfer the responsibility to provide mental health services for disabled pupils from school districts to county mental health departments. ⁶⁰

In 1990 and 1991, the Commission adopted the Statement of Decision and the Parameters and Guidelines approving the Test Claim *Handicapped and Disabled Students*, CSM 4282, as a reimbursable state-mandated program within the meaning of article XIII B, section 6 of the California Constitution. The Commission found that the activities of providing mental health assessments; participation in the IEP process; and providing psychotherapy and other mental health treatment services were reimbursable and that providing mental health treatment services was funded as part of the Short-Doyle Act, based on a cost-sharing formula with the state. Beginning July 1, 2001, however, the cost-sharing ratio for providing

⁵⁶ Public Law 101-476, section 901(a)(1) (October 30, 1999) 104 U.S. Statutes at Large 1103, 1141-1142.

⁵⁷ California School Boards Ass'n v. Brown (2011) 192 Cal.App.4th 1507, 1514.

⁵⁸ Statutes of 1984, chapter 1747.

⁵⁹ Statutes of 1985, chapter 1274.

⁶⁰ "With the passage of AB 3632 (fn.), California's approach to mental health services was restructured with the intent to address the increasing number of emotionally disabled students who were in need of mental health services. Instead of relying on LEAs [local education agencies] to acquire qualified staff to handle the needs of these students, the state sought to have CMH [county mental health] agencies — who were already in the business of providing mental health services to emotionally disturbed youth and adults — assume the responsibility for providing needed mental health services to children who qualified for special education." Stanford Law School Youth and Education Law Clinic, *Challenge and Opportunity: An Analysis of Chapter 26.5 and the System for Delivering Mental Health Services to Special Education Students in California*, May 2004, page 12.

⁶¹ "As local mental health agencies had not previously been required to provide Chapter 26.5 services to special education students, local mental health agencies argued that these requirements constituted a reimbursable state mandate." (*California School Boards Ass'n v. Brown* (2011) 192 Cal.App.4th 1507, 1515.)

⁶² Former Welfare and Institutions Code sections 5600 et seg.

psychotherapy and other mental health treatment services no longer applied, and counties were entitled to receive reimbursement for 100 percent of the costs to perform these services. ⁶³

In 2004, the Legislature directed the Commission to reconsider *Handicapped and Disabled Students*, CSM 4282.⁶⁴ In May 2005, the Commission adopted the Statement of Decision on Reconsideration, 04-RL-4282-10, and determined that the original Statement of Decision correctly concluded that the test claim statutes and regulations impose a reimbursable statemandated program on counties pursuant to article XIII B, section 6. The Commission concluded, however, that the 1990 Statement of Decision did not fully identify all of the activities mandated by the state or the offsetting revenue applicable to the program. Thus, for costs incurred beginning July 1, 2004, the Commission identified the activities expressly required by the test claim statutes and regulations that were reimbursable, identified the offsetting revenue applicable to the program, and updated the new funding provisions enacted in 2002 that required 100 percent reimbursement for mental health treatment services.

The Handicapped and Disabled Students II Mandate

In May 2005, the Commission also adopted the Statement of Decision on *Handicapped and Disabled Students II*, 02-TC-40/02-TC-49, a test claim addressing statutory amendments enacted between the years 1986 and 2002 to Government Code sections 7570 et seq., and 1998 amendments to the joint regulations adopted by the Departments of Education and Mental Health.⁶⁵

The Controller's Audit and Reduction of Costs

The Controller issued a Draft Audit Report dated March 26, 2010, and provided a copy to the claimant for comment.⁶⁶

The claimant sent two letters to the Controller, both dated April 30, 2010. In a three-page letter, the claimant responded directly to the Draft Audit Report, agreeing with the audit's findings and accepting its recommendations.⁶⁷ In a separate two-page letter, the claimant addressed the status of its reimbursement claims and its manner of compliance with the audit.⁶⁸

⁶³ Statutes 2002, chapter 1167 (AB 2781, §§ 38, 41).

⁶⁴ Statutes 2004, chapter 493 (SB 1895).

⁶⁵ Statutes 2011, chapter 43 (AB 114) eliminated the mandated programs for *Handicapped and Disabled Students* (4282, 04-RL-4282-10) and *Handicapped and Disabled Students II* (02-TC-40/02-TC-49) by transferring responsibility for providing mental health services under IDEA back to school districts, effective July 1, 2011. On September 28, 2012, the Commission adopted an amendment to the parameters and guidelines ending reimbursement effective July 1, 2011.

⁶⁶ Exhibit A, IRC, page 101.

⁶⁷ Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

⁶⁸ Exhibit B, Controller's Late Comments on the IRC, pages 152-153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010).

The Controller issued the Final Audit Report, dated June 30, 2010.⁶⁹

In response to the Draft Audit Report, the claimant's Auditor-Controller sent a three-page letter dated April 30, 2010: a copy of which is reproduced in the Controller's Final Audit Report. The first page of this three-page letter contains the following statement:

The County's response, which is attached, indicates agreement with the audit findings and the actions that the County will take to implement policies and procedures to ensure that the costs claimed under HDSII are eligible, mandate related, and supported.⁷¹

The following two pages of the three-page letter contain further statements of agreement with the Controller's findings and recommendations.

In response to the Controller's Finding No. 1 that the claimant overstated medication support costs by more than \$1.1 million, the claimant responded:

We agree with the recommendation. The County will review and establish policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandate program.⁷²

In response to the Controller's Finding No. 2 that the claimant overstated indirect costs by more than \$80,000, the claimant responded:

We agree with the recommendation. The County will review and establish policies and procedures to ensure that indirect cost rates are applied to eligible and supported direct costs.⁷³

In response to the Controller's Finding No. 3 that the claimant overstated offsetting reimbursements by more than \$500,000, the claimant responded:

We agree with the recommendation. The County will review and establish policies and procedures to ensure that revenues are applied to valid program costs, appropriate SD/MC and EPSDT reimbursement percentage rates are applied to

⁶⁹ Exhibit B, Controller's Late Comments on the IRC, page 313 (Declaration of Jim L. Spano, dated Oct. 31, 2014, paragraph 7); Exhibit A, IRC, page 96 (cover letter), pages 95-110 (Final Audit Report).

⁷⁰ Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

⁷¹ Exhibit A, IRC, page 107 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010) (emphasis added).

⁷² Exhibit A, IRC, page 108 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

⁷³ Exhibit A, IRC, page 108 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

eligible costs, and supporting documentation for applicable offsetting revenues are maintained.⁷⁴

In a separate two-page letter also dated April 30, 2010, the claimant addressed its compliance with the audit and the status of any remaining reimbursement claims. ⁷⁵ Material statements in the two-page letter include:

- "We maintain accurate financial records and data to support the mandated cost claims submitted to the SCO." 76
- "We designed and implemented the County's accounting system to ensure accurate and timely records." ⁷⁷
- "We claimed mandated costs based on actual expenditures allowable per the Handicapped and Disabled Students II Program's parameters and guidelines." 78
- "We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims." 79
- \bullet "We are not aware of any . . . Relevant, material transactions that were not properly recorded in the accounting records that could have a material effect on the mandated cost claims." 80
- "There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion that would have a material effect on the mandated cost claims." 81

⁷⁴ Exhibit A, IRC, page 109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

⁷⁵ Exhibit B, Controller's Late Comments on the IRC, pages 152-153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010).

⁷⁶ Exhibit B, Controller's Late Comments on the IRC, pages 152-153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 1).

⁷⁷ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 2).

⁷⁸ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 4).

⁷⁹ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 5).

⁸⁰ Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 7(d)).

⁸¹ Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 8).

• "We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims." 82

On May 28, 2010, the Controller issued the Final Audit Report. ⁸³ The Controller reduced the claims because the claimant: (1) overstated costs by using inaccurate units of service, (2) and overstated offsetting revenues. ⁸⁴

On June 11, 2013, the claimant filed this IRC with the Commission. 85

III. Positions of the Parties

A. County of Los Angeles

The claimant objects to reductions totaling \$448,202 to the claimant's reimbursement claims for fiscal years 2002-2003 and 2003-2004.

The claimant takes the following principal positions:

- 1. The Controller reviewed and utilized incomplete and inaccurate data and documentation when it conducted its audit.⁸⁶
- 2. The claimant's claims were timely filed.⁸⁷
- 3. Under the principle of equitable offset, the claimant may submit new claims for reimbursement supported by previously un-submitted documentation.⁸⁸

B. State Controller's Office

The Controller contends that it acted according to the law when it made \$448,202 in reductions to the claimant's fiscal year 2002-2003 and 2003-2004 reimbursement claims.

The Controller takes the following principal positions:

- 1. The claimant failed to provide support for its claims in a format which could be verified.⁸⁹
- 2. The claimant agreed to the findings of the audit. 90

⁸² Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 9).

⁸³ Exhibit A, IRC, page 96 (cover letter), pages 95-110 (Final Audit Report).

⁸⁴ See, e.g., Exhibit A, IRC, page 96 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated May 28, 2010).

⁸⁵ Exhibit A, IRC, pages 1, 3.

⁸⁶ Exhibit A, IRC, pages 6-8, 10-12.

⁸⁷ Exhibit A, IRC, pages 13-17 (the "Notice of Claim Adjustment" dated June 12, 2010, filed as a supplement to this IRC to establish alleged timeliness).

⁸⁸ Exhibit A, IRC, pages 8-10.

⁸⁹ Exhibit B, Controller's Late Comments on the IRC, pages 20-22.

⁹⁰ Exhibit B, Controller's Late Comments on the IRC, pages 19, 22.

3. The claimant may not, under the principle of equitable offset, submit new claims for reimbursement supported by previously un-submitted documentation.⁹¹

IV. Discussion

Government Code section 17561(d) authorizes the Controller to audit the claims filed by local agencies and school districts and to reduce any claim for reimbursement of state mandated costs that the Controller determines is excessive or unreasonable.

Government Code section 17551(d) requires the Commission to hear and decide a claim that the Controller has incorrectly reduced payments to the local agency or school district. If the Commission determines that a reimbursement claim has been incorrectly reduced, section 1185.9 of the Commission's regulations requires the Commission to send the Decision to the Controller and request that the costs in the claim be reinstated.

The Commission must review questions of law, including interpretation of the parameters and guidelines, de novo, without consideration of legal conclusions made by the Controller in the context of an audit. The Commission is vested with exclusive authority to adjudicate disputes over the existence of state-mandated programs within the meaning of article XIII B, section 6, of the California Constitution. ⁹² The Commission must also interpret the Government Code and implementing regulations in accordance with the broader constitutional and statutory scheme. In making its decisions, the Commission must strictly construe article XIII B, section 6 and not apply it as an "equitable remedy to cure the perceived unfairness resulting from political decisions on funding priorities."

With regard to the Controller's audit decisions, the Commission must determine whether they were arbitrary, capricious, or entirely lacking in evidentiary support. This standard is similar to the standard used by the courts when reviewing an alleged abuse of discretion of a state agency. ⁹⁴ Under this standard, the courts have found that:

When reviewing the exercise of discretion, "[t]he scope of review is limited out of deference to the agency's authority and presumed expertise: 'The court may not reweigh the evidence or substitute its judgment for that of the agency. [Citation.]' "... "In general ... the inquiry is limited to whether the decision was arbitrary, capricious, or entirely lacking in evidentiary support. . . ." [Citations.] When making that inquiry, the " "court must ensure that an agency has adequately considered all relevant factors, and has demonstrated a rational connection

⁹¹ Exhibit B, Controller's Late Comments on the IRC, page 19, 21-22.

⁹² Kinlaw v. State of California (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

⁹³ County of Sonoma v. Commission on State Mandates (2000) 84 Cal.App.4th 1264, 1281, citing City of San Jose v. State of California (1996) 45 Cal.App.4th 1802, 1817.

⁹⁴ Johnston v. Sonoma County Agricultural Preservation and Open Space Dist. (2002) 100 Cal.App.4th 973, 983-984. See also American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California (2008) 162 Cal.App.4th 534, 547.

between those factors, the choice made, and the purposes of the enabling statute." [Citation.] "95

The Commission must review the Controller's audit in light of the fact that the initial burden of providing evidence for a claim of reimbursement lies with the claimant. ⁹⁶ In addition, sections 1185.1(f)(3) and 1185.2(c) of the Commission's regulations require that any assertions of fact by the parties to an IRC must be supported by documentary evidence. The Commission's ultimate findings of fact must be supported by substantial evidence in the record. ⁹⁷

A. The IRC Was Untimely Filed.

At the time the reimbursement claims were audited and when this IRC was filed, the regulation containing the limitations period read:

All incorrect reduction claims shall be filed with the commission no later than three (3) years following the date of the Office of State Controller's final state audit report, letter, remittance advice, or other written notice of adjustment notifying the claimant of a reduction.⁹⁸

The Controller's Final Audit Report and its cover letter are both dated May 28, 2010. Three years later was Tuesday, May 28, 2013.

Instead of filing this IRC by the deadline of Tuesday, May 28, 2013, the claimant filed this IRC with the Commission on Tuesday, June 11, 2013 — 14 days late. 100

On its face, the IRC was untimely filed. 101

⁹⁵ American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California (2008) 162 Cal.App.4th 534, 547-548.

⁹⁶ Gilbert v. City of Sunnyvale (2005) 130 Cal.App.4th 1264, 1274-1275.

⁹⁷ Government Code section 17559(b), which provides that a claimant or the state may commence a proceeding in accordance with the provisions of section 1094.5 of the Code of Civil Procedure to set aside a decision of the Commission on the ground that the Commission's decision is not supported by substantial evidence in the record.

⁹⁸ Former Code of California Regulations, title 2, section 1185(b), which was re-numbered section 1185(c) as of January 1, 2011. Effective July 1, 2014, the regulation was amended to state as follows: "All incorrect reduction claims shall be filed with the Commission no later than three years following the date of the Office of State Controller's final state audit report, letter, remittance advice, or other written notice of adjustment to a reimbursement claim." Code of California Regulations, title 2, section 1185.1(c).

⁹⁹ Exhibit A, IRC, pages 96 (cover letter), 101 (Final Audit Report).

¹⁰⁰ Exhibit A, IRC, page 1.

¹⁰¹ "The statute of limitations is an affirmative defense" (*Ladd. v. Warner Bros. Entertainment, Inc.* (2010) 184 Cal.App.4th 1298, 1309), and, in civil cases, an affirmative defense must be established by a preponderance of the evidence (31 Cal.Jur.3d, Evidence, section 97 [collecting cases]; *People ex. rel. Dept. of Public Works v. Lagiss* (1963) 223 Cal.App.2d 23, 37). See also

The claimant attempts to save its IRC by calculating the commencement of the limitations period from June 12, 2010, the date of two documents sent by the Controller which the claimant dubs a "Notice of Claim Adjustment." In the Written Narrative portion of the IRC, the claimant writes, "The SCO issued its audit report on May 28, 2010. The report was followed by a Notice of Claim Adjustment dated June 12, 2010." Although the claimant reads the document dated June 12, 2010, as a single document, the Commission reads it as two documents — specifically, two letters each containing a separate "Dear Claimant" salutation, of which the main text of the second letter is reproduced twice. ¹⁰⁴

The claimant's argument fails because: (1) the two documents were not notices of claim adjustment; and (2) even if they were, the limitations period commenced upon the claimant's receipt of the Final Audit Report and did not re-commence upon the receipt of the later two documents.

1. The Two Documents Dated June 12, 2010, Are Not Notices Of Claim Adjustment.

For purposes of state mandates law, the Legislature has enacted a statutory definition of what constitutes a notice of claim adjustment.

Government Code section 17558.5(c) reads in relevant part:

The Controller shall notify the claimant in writing within 30 days after issuance of a remittance advice of any adjustment to a claim for reimbursement that results from an audit or review. The notification shall specify the claim components adjusted, the amounts adjusted, interest charges on claims adjusted to reduce the overall reimbursement to the local agency or school district, and the reason for the adjustment.

In other words, a notice of claim adjustment is a document which contains four elements: (1) a specification of the claim components adjusted, (2) the amounts adjusted, (3) interest charges, and (4) the reason for the adjustment.

Both of the two documents which the claimant dubs a "Notice of Claim Adjustment" contain the amount adjusted, but the other three required elements are absent. Neither of the two documents specifies the claim components adjusted; each provides merely a lump-sum total of all *Handicapped and Disabled Students II* program costs adjusted for the entirety of the relevant fiscal year. Neither of the two documents contains interest charges. Perhaps most importantly, neither of the two documents enunciates any reason for the adjustment. ¹⁰⁵

Evidence Code section 115 ("Except as otherwise provided by law, the burden of proof requires proof by a preponderance of the evidence.").

¹⁰² See Exhibit A, IRC, pages 13-17 ("Notice of Claim Adjustment").

¹⁰³ Exhibit A, IRC, page 5.

¹⁰⁴ The two "Dear Claimant" salutations appear at Exhibit A, IRC, pages 13 and 15. The main text of Exhibit A, IRC, page 17, appears to be identical to the main text of Exhibit A, IRC, pages 15 and 16.

¹⁰⁵ Exhibit A, IRC, pages 13-17 ("Notice of Claim Adjustment").

In addition to their failure to satisfy the statutory definition, the two documents cannot be notices of claim adjustment because neither of the documents adjusts anything. The two documents restate, in the most cursory fashion, the bottom-line findings contained in the Controller's Final Audit Report. ¹⁰⁶

Neither of the two documents provides the claimant with notice of any new finding. The Final Audit Report contained the dollar amounts which would not be reimbursed. ¹⁰⁷ The two later documents merely repeat information which was already contained in the Final Audit Report. The two documents do not provide notice of any new and material information or adjustments. Moreover, Government Code section 17558.5(c) provides that a remittance advice or a document which merely provides notice of a payment action is not a notice of adjustment. Whatever term may accurately be used to characterize the two documents identified by the claimant, the two documents are not "notices of claim adjustment" under state mandate law.

The claimant might attempt to rely on a subsequent letter issued by the Controller dated May 7, 2013, which appears to state that the claimant was notified of the claim reductions on June 12, 2010, the date of the two documents. "An IRC must be filed within three years following the date that we notified the county of a claim reduction. The State Controller's Office notified the county of a claim reduction . . . on June 12, 2010, for the HDS III Program audit." ¹⁰⁸

However, the Controller's statement in the letter dated May 7, 2013, is not outcomedeterminative for several reasons. First, the Controller's letter does not explicitly state that June 12, 2010, was the first or earliest date on which claimant was informed of the reductions. Second, to the extent that the Controller was stating its legal conclusion regarding the running of the limitations period, the Commission is not bound by the Controller's interpretation of state mandate law. Government Code section 17552 provides that the Commission has the "sole and exclusive" jurisdiction to determine such issues. Third, to the extent that the Controller was making a statement of fact, the relative vagueness of the statement in the letter dated May 7, 2013 which was sent more than two and a half years after the fact, is, on a preponderance of the evidence standard, outweighed by the evidence contained in the Final Audit Report and its cover letter.

Accordingly, the Commission finds that the two documents relied on by the claimant are not notices of claim adjustment which began or re-set the running of the limitations period.

2. The Limitations Period to File This IRC Commenced on May 28, 2010, and Expired on Tuesday, May 28, 2013.

When the reimbursement claims were audited and when this IRC was filed, the regulation containing the limitations period read:

¹⁰⁶ Compare Exhibit A, IRC, pages 13-17 (the "Notice of Claim Adjustment") with Exhibit A, IRC, page 102 ("Schedule 1 — Summary of Program Costs" in the Final Audit Report). The bottom-line totals are identical.

¹⁰⁷ The Final Audit Report and its cover letter are each dated May 28, 2010. (Exhibit A, IRC, pages 96, 101.)

¹⁰⁸ Exhibit A, IRC, page 21 (Letter from Jim L. Spano to Robin C. Kay, dated May 7, 2013).

All incorrect reduction claims shall be filed with the commission no later than three (3) years following the date of the Office of State Controller's final state audit report, letter, remittance advice, or other written notice of adjustment notifying the claimant of a reduction. ¹⁰⁹

Per this regulation, the claimant's IRC was untimely filed.

The regulation states on its face that the three-year limitations period commences on "the date of" the Controller's Final Audit Report or a "letter . . . notifying the claimant of a reduction." The Controller's Final Audit Report and the cover letter forwarding the Final Audit Report to the claimant were both dated May 28, 2010. Since the claimant filed its IRC more than three years after that date, the IRC was untimely filed.

The IRC was also untimely filed under the "last essential element" rule of construing statutes of limitations. Under this rule, a right accrues — and the limitations period begins to run — from the earliest point in time when the claim can be filed and maintained.

As recently summarized by the California Supreme Court:

The limitations period, the period in which a plaintiff must bring suit or be barred, runs from the moment a claim accrues. (See Code Civ. Proc., § 312 [an action must "be commenced within the periods prescribed in this title, after the cause of action shall have accrued"]; (Citations.). Traditionally at common law, a "cause of action accrues 'when [it] is complete with all of its elements' — those elements being wrongdoing, harm, and causation." (Citations.) This is the "last element" accrual rule: ordinarily, the statute of limitations runs from "the occurrence of the last element essential to the cause of action." (Citations.)

In determining when a limitations period begins to run, the California Supreme Court looks to the earliest point in time when a litigant could have filed and maintained the claim:

Generally, a cause of action accrues and the statute of limitation begins to run when a suit may be maintained. [Citations.] "Ordinarily this is when the wrongful act is done and the obligation or the liability arises, but it does not 'accrue until the party owning it is entitled to begin and prosecute an action thereon.'" [Citation.] In other words, "[a] cause of action accrues 'upon the occurrence of the last element essential to the cause of action.'" [Citations.]¹¹¹

Under these principles, the claimant's three-year limitations period began to run on May 28, 2010, the date of the Final Audit Report and its attendant cover letter. As of that day, the claimant could have filed an IRC, because, as of that day, the claimant had been, from its perspective, harmed by a claim reduction, had received or been deemed to have received notice of the harm, and possessed the ability to file and maintain an IRC with the Commission. The

¹⁰⁹ Former Code of California Regulations, title 2, section 1185(b), effective May 8, 2007, renumbered as 1185(c) effective January 1, 2011.

¹¹⁰ Aryeh v. Canon Business Solutions, Inc. (2013) 55 Cal.4th 1185, 1191.

¹¹¹ Howard Jarvis Taxpayers Ass'n v. City of La Habra (2001) 25 Cal. 4th 809, 815.

claimant could have filed its IRC one day, one month, or even three years after May 28, 2010; instead, the claimant filed its IRC three years and 14 days after — which is 14 days late.

This finding is consistent with three recent Commission Decisions regarding the three-year period in which a claimant can file an IRC.

In the *Collective Bargaining* Program IRC decision adopted on December 5, 2014, the claimant argued that the limitations period should begin to run from the date of the *last* notice of claim adjustment in the record. This argument parallels that of the claimant in this instant IRC, who argues that between the Final Audit Report dated May 28, 2010, and the two letters dated June 12, 2010, the *later* event should commence the running of the limitations period.

In the *Collective Bargaining* Decision, the Commission rejected the argument. The Commission held that the limitations period began to run on the *earliest* applicable event because that was when the claim was complete as to all of its elements. "Accordingly, the claimant cannot allege that the earliest notice did not provide sufficient information to initiate the IRC, and the later adjustment notices that the claimant proffers do not toll or suspend the operation of the period of limitation," the Commission held. 114

In the *Domestic Violence Treatment Services* — *Authorization and Case Management* program IRC Decision adopted on March 25, 2016, the Commission held, "For IRCs, the 'last element essential to the cause of action' which begins the running of the period of limitations . . . is a notice to the claimant of the adjustment that includes the reason for the adjustment." ¹¹⁵ In the instant IRC, the limitations period therefore began to run when the claimant received the Final Audit Report, i.e., the notice which informed the claimant of the adjustment and of the reasons for the adjustment.

Furthermore, the Commission's finding in the instant IRC is not inconsistent with a recent Commission ruling regarding the timeliness of filing an IRC.

In the *Handicapped and Disabled Students* Program IRC decision adopted September 25, 2015, the Commission found that an IRC filed by a claimant was timely because the limitations period began to run from the date of a remittance advice letter which was issued after the Controller's Final Audit Report. The Decision is distinguishable because the Controller's cover letter accompanying the audit report to the claimant in that case requested additional information and

¹¹² Decision, *Collective Bargaining*, Commission Case No. 05-4425-I-11 (adopted December 5, 2014), pages 20-22.

¹¹³ Decision, *Collective Bargaining*, Commission Case No. 05-4425-I-11 (adopted December 5, 2014), pages 20-22.

¹¹⁴ Decision, *Collective Bargaining*, Commission Case No. 05-4425-I-11 (adopted December 5, 2014), page 21.

¹¹⁵ Decision, *Domestic Violence Treatment Services* — *Authorization and Case Management*, Commission on State Mandates Case No. 07-9628101-I-01 (adopted March 25, 2016), page 16.

¹¹⁶ Decision, *Handicapped and Disabled Students*, Commission Case No. 05-4282-I-03 (adopted September 25, 2015), pages 11-14.

implied that the attached audit report was not final.¹¹⁷ In the instant IRC, by contrast, the Controller's cover letter contained no such statement or implication; rather, the Controller's cover letter stated that, if the claimant disagreed with the attached Final Audit Report, the claimant would need to file an IRC within three years.¹¹⁸

The finding in this instant IRC is therefore consistent with recent Commission rulings regarding the three-year IRC limitations period. 119

Consequently, the limitations period to file this instant IRC commenced on May 28, 2010, and expired on May 28, 2013.

The IRC is denied as untimely filed.

B. In the Alternative, the County Waived Its Right To File An IRC.

Even if the claimant filed its IRC on time, which is not the case, the claimant's intention in April 2010 was to agree with the results of the Controller's audit and to waive any right to object to the audit or to add additional claims; on that separate and independent basis, the Commission hereby denies this IRC.

In its comments on the IRC, the Controller stated that the claimant had agreed to the Controller's audit and findings. "In response to the findings, the county agreed with the audit results. Further, the county provided a management representation letter asserting that it made available to the SCO all pertinent information in support of its claims (Tab 10)." By stating these facts in opposition to the IRC, the Controller raises the question of whether the claimant waived its right to contest the Controller's audit findings. 121

¹¹⁹ All that being said, an administrative agency's adjudications need not be consistent so long as they are not arbitrary. See, e.g., *Weiss v. State Board of Equalization* (1953) 40 Cal.2d 772, 777 ("The administrator is expected to treat experience not as a jailer but as a teacher."); *California Employment Commission v. Black-Foxe Military Institute* (1941) 43 Cal.App.2d Supp. 868, 876 ("even were the plaintiff guilty of occupying inconsistent positions, we know of no rule of statute or constitution which prevents such an administrative board from doing so.").

¹¹⁷ Decision, *Handicapped and Disabled Students*, Commission Case No. 05-4282-I-03 (adopted September 25, 2015), pages 11-14. In the proceeding which resulted in this 2015 Decision, the cover letter from the Controller to the claimant is reproduced at Page 71 of the administrative record. In that letter, the Controller stated, "The SCO has established an informal audit review process to resolve a dispute of facts. The auditee should submit, in writing, a request for a review and all information pertinent to the disputed issues within 60 days after receiving the final report." The Controller's cover letter in the instant IRC contains no such language. Exhibit A, IRC, page 96 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated May 28, 2010).

¹¹⁸ Exhibit A, IRC, page 96.

¹²⁰ Exhibit B, Controller's Late Comments on the IRC, page 19. The referenced "Tab 10" is the two-page letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010 (Exhibit B, Controller's Late Comments on the IRC, pages 152-153).

¹²¹ While the Controller's raising of the waiver issue could have been made with more precision and detail, the Controller's statements regarding the claimant's April 2010 agreement with the audit findings sufficiently raises the waiver issue under the lenient standards which apply to

The Second District of the Court of Appeal has detailed the law of waiver and how it differs from the related concept of estoppel:

The terms "waiver" and "estoppel" are sometimes used indiscriminately. They are two distinct and different doctrines that rest upon different legal principles.

Waiver refers to the act, or the consequences of the act, of one side. Waiver is the intentional relinquishment of a known right after full knowledge of the facts and depends upon the intention of one party only. Waiver does not require any act or conduct by the other party.

All case law on the subject of waiver is unequivocal: "'Waiver always rests upon intent. Waiver is the intentional relinquishment of a known right after knowledge of the facts.' [Citations]. The burden, moreover, is on the party claiming a waiver of a right to prove it by clear and convincing evidence that does not leave the matter to speculation, and 'doubtful cases will be decided against a waiver.' "(Citations.)

The pivotal issue in a claim of waiver is the intention of the party who allegedly relinquished the known legal right. 122

Courts have stated that a "waiver may be either express, based on the words of the waiving party, or implied, based on conduct indicating an intent to relinquish the right." ¹²³ In addition, "[i]t is settled law in California that a purported 'waiver' of a statutory right is not legally effective unless it appears that the party charged with the waiver has been fully informed of the existence of that right, its meaning, the effect of the 'waiver' presented to him, and his full understanding of the explanation." ¹²⁴ Waiver is a question of fact and is always based upon intent. ¹²⁵ Waiver must be established by clear and convincing evidence. ¹²⁶

administrative hearings. See, e.g., *Santa Clarita Organization for Planning the Environment v. City of Santa Clarita* (2011) 197 Cal.App.4th 1042, 1051 ("less specificity is required to preserve an issue for appeal in an administrative proceeding than in a judicial proceeding").

 $^{^{122}}$ DRG/Beverly Hills, Ltd v. Chopstix Dim Sum Cafe & Takeout III, Ltd. (1994) 30 Cal.App.4th 54, 59-61.

¹²³ Waller v. Truck Insurance Exchange (1995) 11 Cal.4th 1, 31.

¹²⁴ B.W. v. Board of Medical Quality Assurance (1985) 169 Cal.App.3d 219, 233.

¹²⁵ Smith v. Selma Community Hospital (2008) 164 Cal. App. 4th 1478, 1506.

¹²⁶ DRG/Beverly Hills, Ltd, supra, 30 Cal.App.4th 54, 60. When a fact must be established by clear and convincing evidence, the substantial evidence standard of review for any appeal of the Commission's decision to the courts still applies. See Government Code section 17559(b).

[&]quot;The 'clear and convincing' standard . . . is for the edification and guidance of the [trier of fact] and not a standard for appellate review. (Citations.) 'The sufficiency of evidence to establish a given fact, where the law requires proof of the fact to be clear and convincing, is primarily a question for the [trier of fact] to determine, and if there is substantial evidence to support its conclusion, the determination is not open to review on appeal." [Citations.]' (Citations.) Thus, on appeal from a judgment required to be based upon clear and convincing evidence, 'the clear and

The Commission finds that the record of this IRC contains clear and convincing evidence that the claimant's intention in April 2010 was to accept the results of the Controller's audit and to waive any right to object to the audit or to add additional claims.

The Controller provided the claimant a draft copy of the audit report, dated March 26, 2010. 127 The record contains no evidence of the claimant objecting to the Draft Audit Report or attempting to alter the outcome of the audit before the draft report became final. Instead, the record contains substantial evidence of the claimant affirmatively agreeing with the Controller's reductions, findings and recommendations.

In response to the Draft Audit Report, the claimant's Auditor-Controller sent a three-page letter dated April 30, 2010: a copy of which is reproduced in the Controller's Final Audit Report. The first page of this three-page letter contains the following statement:

The County's response, which is attached, indicates agreement with the audit findings and the actions that the County will take to implement policies and procedures to ensure that the costs claimed under HDSII are eligible, mandate related, and supported. ¹³⁰

The claimant's written response to the Draft Audit Report — the exact moment when a claimant would and should proffer objections to the Controller's reductions — was to indicate "agreement with the audit findings." The Commission notes that the claimant indicated active "agreement" as opposed to passive "acceptance."

The following two pages of the three-page letter contain further statements of agreement with the Controller's findings and recommendations.

In response to the Controller's Finding No. 1 that the claimant overstated medication support costs by more than \$1.1 million, the claimant responded:

convincing test disappears ... [and] the usual rule of conflicting evidence is applied, giving full effect to the respondent's evidence, however slight, and disregarding the appellant's evidence, however strong.' (Citation.)" *Sheila S. v. Superior Court (Santa Clara County Dept. of Family and Children's Services)* (2000) 84 Cal.App.4th 872, 880 (substituting "trier of fact" for "trial court" to enhance clarity).

¹²⁷ Exhibit A, IRC, page 101.

¹²⁸ Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

¹²⁹ This three-page letter (which is in the record at Exhibit A, IRC, pages 107-109) will be referred to herein as the "three-page letter" to distinguish it from a separate two-page letter sent by the same author on the same date of April 30, 2010 (which is in the record at Exhibit B, Controller's Late Comments on the IRC, pages 152-153). The two-page letter is referred to herein as the "two-page letter."

¹³⁰ Exhibit A, IRC, page 107 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010) (emphasis added).

We agree with the recommendation. The County will review and establish policies and procedures to ensure that only actual units of service for eligible clients are claimed in accordance with the mandate program. ¹³¹

In response to the Controller's Finding No. 2 that the claimant overstated indirect costs by more than \$80,000, the claimant responded:

We agree with the recommendation. The County will review and establish policies and procedures to ensure that indirect cost rates are applied to eligible and supported direct costs. ¹³²

In response to the Controller's Finding No. 3 that the claimant overstated offsetting reimbursements by more than \$500,000, the claimant responded:

We agree with the recommendation. The County will review and establish policies and procedures to ensure that revenues are applied to valid program costs, appropriate SD/MC and EPSDT reimbursement percentage rates are applied to eligible costs, and supporting documentation for applicable offsetting revenues are maintained. 133

Each of the claimant's responses to the Controller's three findings supports the Commission's finding that the claimant waived its right to pursue an IRC by affirmatively agreeing in writing to the Controller's audit findings. While the claimant also purported at various times in the three-page letter to reserve rights or to clarify issues, ¹³⁴ the overall intention communicated in the letter is that the claimant intended to accept and be bound by the results of the Controller's audit. The fact that the claimant then waited more than three years to file the IRC is further corroboration that, at the time that the three-page letter was sent, the claimant agreed with the Controller and intended to waive its right to file an IRC. ¹³⁵

¹³¹ Exhibit A, IRC, page 108 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

¹³² Exhibit A, IRC, page 108 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

¹³³ Exhibit A, IRC, page 109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

¹³⁴ For example, the claimant purports to recognize, without citing legal authority or factual foundation, that the Controller would revise the Final Audit Report if the claimant subsequently provides additional information to support its claims. (Exhibit A, IRC, page 107.) The Commission finds that clear and convincing evidence of waiver in the record as a whole outweighs these sporadic, pro forma statements.

¹³⁵ In addition, the claimant waited more than two years after the issuance of the Final Audit Report to provide information to the Controller regarding a purported reconsideration request. Exhibit B, Controller's Late Comments on the IRC, page 19 ("The county provided information regarding its reconsideration request in June and August 2012").

In addition, the Commission's finding of waiver is supported by a separate two-page letter — also dated April 10, 2010 — in which the claimant contradicted several positions which the claimant now attempts to take in this IRC.

The separate two-page letter is hereby recited in its entirety due to its materiality:

April 30, 2010

Mr. Jim L. Spano, Chief Mandated Costs Audits Bureau Division of Audits California State Controller's Office P.O. Box 942850 Sacramento, CA 94250-5874

Dear Mr. Spano:

Handicapped and Disabled Students Program II July 1, 2002, through June 30, 2004

In connection with the State Controller's Office (SCO) audit of the County's claims for the mandated program and audit period identified above, we affirm, to the best of our knowledge and belief, the following representations made to the SCO's audit staff during the audit:

- 1. We maintain accurate financial records and data to support the mandated cost claims submitted to the SCO.
- 2. We designed and implemented the County's accounting system to ensure accurate and timely records.
- 3. We prepared and submitted our reimbursement claims according to the Handicapped and Disabled Students II Program's parameters and guidelines.
- 4. We claimed mandated costs based on actual expenditures allowable per the Handicapped and Disabled Students II Program's parameters and guidelines.
- 5. We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims.
- 6. Excluding mandated program costs, the County did not recover indirect cost from any State or federal agency during the audit period.
- 7. We are not aware of any:
 - a. Violations or possible violations of laws and regulations involving management or employees who had significant roles in the accounting system or in preparing the mandated cost claims.
 - b. Violations or possible violations of laws and regulations involving other employees that could have had a material effect on the mandated cost claims.

- c. Communications from regulatory agencies concerning noncompliance with, or deficiencies in, accounting and reporting practices that could have a material effect on the mandated cost claims.
- d. Relevant, material transactions that were not properly recorded in the accounting records that could have a material effect on the mandated cost claims.
- 8. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion that would have a material effect on the mandated cost claims.
- 9. We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims.

If you have any questions, please contact Hasmik Yaghobyan at (213) 893-0792 or via e-mail at hyaghobyan@auditor.lacounty.gov

Very truly yours,

Wendy L. Watanabe Auditor-Controller¹³⁶

The admissions made by the claimant in the two-page letter contradict arguments now made by claimant in the instant IRC.

In its IRC, the claimant argues that the Controller based its audit on incorrect or incomplete documentation. ¹³⁷ For example, the claimant now contends, "It was this fourth generation data set that became the basis for the audit report. However, upon further review, this fourth generation data run actually excluded many of the units of service that had been properly used to calculate the costs of the claim." ¹³⁸

However, neither claimant's three-page letter nor claimant's two-page letter dated April 30, 2010, objected to the audit findings on these grounds — objections which would have been known to the claimant in April 2010, since the claimant and its personnel had spent the prior two years working with the Controller's auditors.

Rather, the claimant's two-page letter stated the opposite by repeatedly emphasizing the accuracy and completeness of the records provided to the Controller: "We maintain accurate financial records and data to support the mandated cost claims submitted to the SCO." "We designed and implemented the County's accounting system to ensure accurate and timely

¹³⁶ Exhibit B, Controller's Late Comments on the IRC, pages 152-153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010).

¹³⁷ Exhibit A, IRC, pages 6-7.

¹³⁸ Exhibit A, IRC, page 6.

¹³⁹ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 1).

records."¹⁴⁰ "We made available to the SCO's audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims."¹⁴¹ "We are not aware of Relevant, material transactions that were not properly recorded in the accounting records that could have a material effect on the mandated cost claims."¹⁴²

In the IRC, the claimant now argues that, even if the Controller correctly reduced its claims, the claimant should be allowed to submit new claims based upon previously unproduced evidence under a right of equitable setoff. ¹⁴³

However, in its two-page letter, the claimant stated the opposite: "There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion that would have a material effect on the mandated cost claims." "We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims." "145"

The claimant's two-page letter demonstrates that, as far as the claimant was concerned in April 2010, it had maintained accurate and complete records, had provided the Controller with accurate and complete records, and had acknowledged that it had no further reimbursement claims. The claimant now attempts to make the opposite arguments in this IRC.

Given the totality of the circumstances and all of the evidence in the record, the Commission finds by clear and convincing evidence that the claimant's intention in April 2010 was to agree with the results of the Controller's audit and to waive any right to object to the audit or to add additional claims.

On this separate and independent ground, the Commission denies the IRC.

V. Conclusion

The Commission finds that claimant's IRC was untimely filed and that, even if it were timely filed, the claimant waived its arguments.

The Commission therefore denies this IRC.

¹⁴⁰ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 2).

¹⁴¹ Exhibit B, Controller's Late Comments on the IRC, page 152 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 5).

¹⁴² Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 7(d)).

¹⁴³ Exhibit A, IRC, pages 8-10.

¹⁴⁴ Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 10, 2010, paragraph 8).

¹⁴⁵ Exhibit B, Controller's Late Comments on the IRC, page 153 (Letter from Wendy L. Watanabe to Jim L. Spano, dated April 30, 2010, paragraph 9).

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On May 20, 2016, I served the:

Draft Proposed Decision, Schedule for Comments, and Notice of Hearing

Handicapped and Disabled Students II, 12-0240-I-01

Government Code Sections 7572.55 and 7576

Statutes 1994, Chapter 1128 (AB 1892); Statutes 1996, Chapter 654 (AB 2726);

California Code of Regulations, Title 2, Division 9, Chapter 1, Sections 60020,

60050,60030, 60040, 60045, 60055, 60100, 60110, 60200

(Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations

effective August 9, 1999 [Register 99, No. 33])

Fiscal Years: 2002-2003 and 2003-2004

County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on May 20, 2016 at Sacramento, California.

Jill L. Magee

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/24/16

Claim Number: 12-0240-I-01

Matter: Handicapped and Disabled Students II

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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BETTY T. YEE

California State Controller

June 3, 2016

RECEIVED
June 06, 2016
Commission on
State Mandates

Exhibit E

Heather Halsey
Executive Director
Commission on State Mandates
980 Ninth Street, Suite 300
Sacramento, CA 95814

Re: Draft Proposed Decision

Incorrect Reduction Claim

Handicapped and Disabled Students II, 12-0240-I-01

Government Code Sections 7572.55 and 7576

Statutes 1994, Chapter 1128 (AB 1892); Statutes 1996, Chapter 654 (AB 2726);

California Code of Regulations, Title 2, Division 9, Chapter 1, Sections 60020, 60050, 60030, 60040, 60045, 60055, 60100, 60110, 60200

(Emergency regulations filed July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

Fiscal Years: 2002-03 and 2003-04

Los Angeles County, Claimant

Dear Ms. Halsey:

The State Controller's Office has reviewed the Commission on State Mandates' (Commission) draft proposed decision dated May 20, 2016, for the above incorrect reduction claim (IRC) filed by Los Angeles County. We support the Commission's conclusion and recommendation. The Commission finds that the claimant's IRC was untimely filed and that, even if it were timely filed, the claimant waived its arguments when responding to the draft audit report.

If you have any questions, please contact me by telephone at (916) 323-5849.

Sincerely.

JIM L. SPANO, Chief

Mandated Cost Audits Bureau

Division of Audits

JLS/ls

17338

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On June 6, 2016, I served the:

SCO Comments on the Draft Proposed Decision

Handicapped and Disabled Students II, 12-0240-I-01

Government Code Sections 7572.55 and 7576

Statutes 1994, Chapter 1128 (AB 1892); Statutes 1996, Chapter 654 (AB 2726);

California Code of Regulations, Title 2, Division 9, Chapter 1, Sections 60020,

60050,60030, 60040, 60045, 60055, 60100, 60110, 60200

(Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations

effective August 9, 1999 [Register 99, No. 33])

Fiscal Years: 2002-2003 and 2003-2004

County of Los Angeles, Claimant

By making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on June 6, 2016 at Sacramento, California.

Lorenzo Duran

Commission on State Mandates

980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/24/16

Claim Number: 12-0240-I-01

Matter: Handicapped and Disabled Students II

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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RECEIVED
June 10, 2016
Commission on
State Mandates

June 9, 2016

Exhibit F

Heather Halsey, Executive Director State of California Commission on State Mandates 980 Ninth Street, Suite 300 Sacramento, CA 95814

Dear Ms. Halsey:

LOS ANGELES COUNTY COMMENTS ON PROPOSED DECISION IRC NO. 12-0240-I-01 (Handicapped and Disabled Students Program II)

On behalf of the County of Los Angeles, I am submitting the attached comments to the Proposed Decision on the County's Incorrect Reduction Claim (IRC) No. 12-0240-I-01 related to the disallowance of costs associated with the provision of mental health services to pupils under the above-referenced program.

We appreciate your consideration of this information.

Sincerely,

Robin Kay, Ph.D. Acting Director

Robin Kay Ph.).

RK:lw

c: Lyn Wallensak

Los Angeles County IRC No. 12-0240-I-01

Handicapped and Disabled Students Program II Fiscal Years 2002-03 and 2003-04 Comments on Proposed Decision Dated May 20, 2016

<u>Introduction</u>

The following is the County of Los Angeles' response to the Commission on State Mandates (CSM) Proposed Decision on the County's Incorrect Reduction Claim (IRC) contesting the disallowance of costs associated with the County's provision of State-mandated mental health services under the Handicapped and Disabled Students Program II for the period of July 1, 2002, through June 30, 2004. Of the \$3,276,316 in claimed costs during this two-year period, the State Controller's Office (SCO) disallowed \$717,879.

The County seeks to have \$448,202 reinstated, as follows:

Fiscal Year 2002-03:

\$216,793

Fiscal Year 2003-04:

\$231,409

County's Response to Proposed Decision

The Proposed Decision is to deny the County's IRC based on CSM staff's conclusions that the IRC was not filed timely and that, even if the IRC was filed timely, the County waived its rights to appeal. Both statements are incorrect.

The IRC was Timely Filed

The Proposed Decision states that the County's IRC was not timely filed because it was not filed within three (3) years of the date of the SCO Final Audit Report. This claim is incorrect.

California Code of Regulations states:

All incorrect reduction claims shall be filed with the commission no later than three (3) years following the date of the Office of State Controller's final audit report, letter, remittance advice **or** other written notice of adjustment notifying the claimant of a reduction.

While the Final Audit Report was dated May 28, 2010, the SCO issued notices of the claim reductions to the County dated June 12, 2010. The County filed its IRC on June 11, 2013; therefore, it was timely.

The Proposed Decision states the County "tried to save" its IRC by identifying certain documents as the notices of claim reductions. However, it was not the County that so identified these documents but the SCO. In its letter to the County dated May 7, 2013, the SCO states:

Los Angeles County IRC 12-0240-I-01 Handicapped and Disabled Students Program II Fiscal Years 2002-03 and 2003-04 Comments on Proposed Decision Dated May 20, 2016 Page 2

"An IRC must be filed within three years following the date we notified the County of a claim reduction. The State Controller's Office notified the County of a claim reduction on August 6, 2010, for the HDS Program audit and on June 12, 2010, for the HDS II Program Audit."

The Proposed Decision asserts that the SCO letter has no impact on the determination of timeliness. However, the SCO's actions and statements are relevant. The County requested the SCO enter into a reconsideration process on its final audit report on November 10, 2010. As described in the original IRC narrative, the SCO subsequently agreed to reconsider its original findings only to withdraw from the process and inform the County it must file an IRC on May 14, 2013 – mere weeks prior to the alleged deadline for the IRC and 2½ years after the County approached the SCO about revising its audit reports.

The County relied upon the statements and the actions of the SCO in making its determinations. In its cover letter to the County accompanying the audit report, the SCO states that the County must file an IRC within three years of the SCO notifying the County of a claim reduction. The SCO then refers to the notices as notices of claim reduction. The SCO then specifically referred to the dates of the notices upon which the County relied as the dates they notified the County of a claim reduction.

If, as the proposed decision states, these notices do not meet the legal requirements of Government Code Section 17558.5 (c), then it is because the notices issued by the SCO were defective and, if so, then proper notice has never been given. Government Code Section 17558.5 (c) clearly states that the Controller's Office **shall** issue such notice and such notice **must** include the elements listed. A defective notice issued by the State agency responsible for issuing such notices should not affect the County's rights of appeal.

The Proposed Decision mistakenly relies on a common law practice regarding the statute of limitations running from the earliest time from which all essential elements were met. The use of **or** in the listing of events upon which the three-year time limit would begin clearly allows the calculation from any of the events. Further, the SCO led the County to believe for more than two years that it was reconsidering its findings and would re-issue the audit report. Had the SCO not done so, the County would have filed the IRC two years before it did.

The County Did Not Waive Its Right to File an IRC

Contrary to the claim within the Proposed Decision, the County did not waive its rights to file an IRC. The Proposed Decision in fact states that there is "clear and convincing evidence" that the County intended to waive its rights. Indeed, no such evidence exists because the County never intended to waive its rights. In fact, it intentionally preserved such rights.

Los Angeles County IRC 12-0240-I-01 Handicapped and Disabled Students Program II Fiscal Years 2002-03 and 2003-04 Comments on Proposed Decision Dated May 20, 2016 Page 3

In responding to the Audit Report, the County agreed with the SCO's **recommendations** regarding implementation of stronger policies and procedures but also stated explicitly that it expected the SCO would reconsider its findings and revise its audit report if the County provided additional documentation to support the costs: "We also recognize that if the County subsequently provides additional information to support its \$717,879 in unallowable costs the State will revise the final audit report to include such additional allowable costs."

Significantly, the SCO itself is not the one which made the waiver argument. Instead, the Proposed Decision infers the SCO wanted to raise the issue by statements related to the County's responses to the audit reports. Specifically, in footnote 121 the Proposed Decision states "While the Controller's raising of the waiver issue could have been made with more precision and details, the Controller's statements regarding the claimant's April 2010 agreement with the audit findings sufficiently raises the waiver issue under the lenient standards which apply to administrative hearings. See, e.g., Santa Clarita Organization for Planning the Environment v. City of Santa Clarita (2011) 197 Cal.App.4th 1042, 1051 ("less specificity is required to preserve an issue for appeal in an administrative proceeding than in a judicial procedure.")"

It this is the standard that the Proposed Decision is applying, then it must be applied equally. Therefore, the same intent and lenient standard must be applied to the County's response to the audit report and its explicit statement that if additional information supporting the costs was discovered and brought forward, then the final audit report would be revised.

Conclusion

Therefore, the County requests that the Proposed Decision be rejected and the Commission consider the claims raised by the County in its IRC be addressed and the County's IRC be considered on its merits.

DECLARATION OF SERVICE BY EMAIL

I, the undersigned, declare as follows:

I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

On June 10, 2016, I served the:

Claimant Comments on the Draft Proposed Decision

Handicapped and Disabled Students II, 12-0240-I-01

Government Code Sections 7572.55 and 7576

Statutes 1994, Chapter 1128 (AB 1892); Statutes 1996, Chapter 654 (AB 2726);

California Code of Regulations, Title 2, Division 9, Chapter 1, Sections 60020,

60050,60030, 60040, 60045, 60055, 60100, 60110, 60200

(Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations

effective August 9, 1999 [Register 99, No. 33])

Fiscal Years: 2002-2003 and 2003-2004

County of Los Angeles, Claimant

by making it available on the Commission's website and providing notice of how to locate it to the email addresses provided on the attached mailing list.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct, and that this declaration was executed on June 6, 2016 at Sacramento, California.

ill L. Magee

Commission on State Mandates 980 Ninth Street, Suite 300

Sacramento, CA 95814

(916) 323-3562

COMMISSION ON STATE MANDATES

Mailing List

Last Updated: 3/24/16

Claim Number: 12-0240-I-01

Matter: Handicapped and Disabled Students II

Claimant: County of Los Angeles

TO ALL PARTIES, INTERESTED PARTIES, AND INTERESTED PERSONS:

Each commission mailing list is continuously updated as requests are received to include or remove any party or person on the mailing list. A current mailing list is provided with commission correspondence, and a copy of the current mailing list is available upon request at any time. Except as provided otherwise by commission rule, when a party or interested party files any written material with the commission concerning a claim, it shall simultaneously serve a copy of the written material on the parties and interested parties to the claim identified on the mailing list provided by the commission. (Cal. Code Regs., tit. 2, § 1181.3.)

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