

**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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# Exhibit A

## 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

<i>For CSM Use Only</i>	
Filing Date:	<b>Received June 11, 2013 Commission on State Mandates</b>
IRC #:	<b>12-0240-I-01</b>

## 4. IDENTIFICATION OF STATUTES OR EXECUTIVE ORDERS

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

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

## 5. AMOUNT OF INCORRECT REDUCTION

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

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

**TOTAL:** \$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.
9. Claiming Instructions: Exhibit B.
10. Final State Audit Report or Other Written Notice of Adjustment: Exhibit C.
11. Reimbursement Claims: Exhibit D.

(Revised June 2007)

*Sections 7 through 11 shall be included with each incorrect reduction claim submittal.*

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

Auditor-Controller  
Print or Type Title

John Naimo For Co. Auditor 6/11/13  
Signature of Authorized Local Agency or School District Official Date

\* 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

**Background**

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.

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)<sup>1</sup> 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

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<sup>1</sup> 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.<sup>2</sup> 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.<sup>3</sup>

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.<sup>4</sup> 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 Sprint Communications v. State Board of Equalization<sup>5</sup> is illustrative. In that case, a taxpayer sought a refund from the State. The State re-determined 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

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<sup>2</sup> Plut v. Fireman's Fund Insurance (2000) 85 Cal. App. 4<sup>th</sup> 89, 106

<sup>3</sup> Keith G. v. Suzanne H. (1998) 62 Cal. App. 4<sup>th</sup> 853, 859.

<sup>4</sup> Harrison v. Adams (1942) 20 Cal. 2d 646, 649.

<sup>5</sup> Sprint Communications Co. v. State Board of Equalization (1995) 40 Cal. App. 4<sup>th</sup> 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: \$143,443
- Fiscal 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: \$14,008
- Fiscal 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 off-setting reimbursements:

- Fiscal Year 2002-03: \$59,342
- Fiscal 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.

Supplement  
RECEIVED  
JUNE 21, 2013  
COMMISSION ON  
STATE MANDATES

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COMMAND ==>  
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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
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COMMAND ==>  
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AMOUNT DUE CLAIMANT

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\$ 1,388,425.00  
=====

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.

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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 ==>

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AMOUNT DUE CLAIMANT

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\$ 1,170,012.00  
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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.

0722I-END OF REPORT PAGES

COMMAND ==>

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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

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.

**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  
Documentary Evidence and Declarations**

**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-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, 12<sup>th</sup> 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 14 2013

MAILING ADDRESS P.O. Box 942850, Sacramento, CA 94250-5874  
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

**CHIEF DEPUTY DIRECTOR**

Robin C. Kay, Ph.D.

May 7, 2013

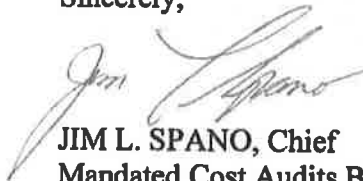
Page 1

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](http://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

**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-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

		Incorrect Reduction Claim Amounts					Net SB 90 Claim
		Gross Costs	FFP	SGF	Other Rev		
00173	Associated League of Mexican-Americans, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00174	Hamburger Home, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00185	El Centro De Amistad, Inc.	\$ 1,161.00	\$ -	\$ -	\$ -	\$ -	\$ 1,161.00
00190	Gateways Hospital	\$ 2,190.00	\$ (558.89)	\$ (458.21)	\$ -	\$ -	\$ 1,172.90
00204	Pasadena Childrens Training	\$ 120,663.49	\$ (32,817.53)	\$ (26,408.49)	\$ -	\$ -	\$ 61,437.47
00208	San Fernando Valley CMHC Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00217	Saint John's Health Center	\$ 33,522.75	\$ (2,990.25)	\$ (2,451.59)	\$ -	\$ -	\$ 28,080.92
00315	LAUSD 97th St. Mental Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00320	San Gabriel Children's Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00321	Hillside (Church Home for Children)	\$ 35,708.00	\$ (6,821.66)	\$ (5,592.82)	\$ -	\$ -	\$ 23,293.52
00409	Devereux Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00519	Aspen Health Services	\$ 23,339.60	\$ (11,116.00)	\$ (8,951.04)	\$ -	\$ -	\$ 3,272.56
00543	Starview Adolescent Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00591	Children's Institute International	\$ 1,755.18	\$ (210.41)	\$ (172.51)	\$ -	\$ -	\$ 1,372.26
00647	Five Acres Boys' & Girls' Aid Society of Los Angeles County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00724	Foothill Family Service	\$ 6,325.89	\$ (3,185.09)	\$ (2,611.33)	\$ -	\$ -	\$ 529.47
00763	ChildNet Youth & Family Services	\$ 11,518.08	\$ (4,914.95)	\$ (3,930.32)	\$ -	\$ -	\$ 2,672.81
00784	St. Francis Medical Center	\$ 2,057.20	\$ (1,025.24)	\$ (815.25)	\$ -	\$ -	\$ 216.71
00019	LAC DMH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>		<b>\$ 238,241.19</b>	<b>\$ (63,640.02)</b>	<b>\$ (51,391.56)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 123,209.62</b>



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

	Reason	Incorrect Reduction Claim Amounts					Net SB 90 Claim
		Gross Costs	FFP	SGE	Other Rev		
00173	Associated League of Mexican-Americans, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00174	Hamburger Home, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00185	El Centro De Amistad, Inc.	\$ 2,600.15	\$ (826.87)	\$ (622.40)	\$ -	\$ -	\$ 1,150.88
00190	Gateways Hospital	\$ 2,820.00	\$ (1,359.15)	\$ (1,023.06)	\$ -	\$ -	\$ 437.79
00204	Pasadena Childrens Training	\$ 154,673.69	\$ (57,766.91)	\$ (42,599.66)	\$ -	\$ -	\$ 54,307.12
00208	San Fernando Valley CMHC Inc.	\$ 5,154.60	\$ (145.11)	\$ (21.85)	\$ -	\$ -	\$ 4,987.64
00217	Saint Johns Health center	\$ 28,418.11	\$ (3,188.69)	\$ (2,400.19)	\$ -	\$ -	\$ 22,829.23
00315	LAUSD 97th St. Mental Health	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00320	San Gabriel Children's Center	\$ 13,020.70	\$ (5,999.84)	\$ (4,516.20)	\$ -	\$ -	\$ 2,504.66
00321	Hillside (Church Home for Children)	\$ 27,515.60	\$ (13,761.88)	\$ (10,358.83)	\$ -	\$ -	\$ 3,394.89
00409	Devereux Foundation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00519	Aspen Health Services	\$ 5,089.56	\$ (2,420.76)	\$ (1,822.15)	\$ -	\$ -	\$ 846.65
00543	Starview Adolescent Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00591	Children's Institute International	\$ 1,959.90	\$ (322.28)	\$ (242.59)	\$ -	\$ -	\$ 1,395.03
00647	Five Acres Boys' & Girls' Aid Society of Los Angeles County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
00724	Foothill Family Service	\$ 7,576.89	\$ (3,931.80)	\$ (2,959.54)	\$ -	\$ -	\$ 685.55
00783	ChildNet Youth & Family Services	\$ 3,656.60	\$ (1,478.31)	\$ (1,112.76)	\$ -	\$ -	\$ 1,065.53
00784	St. Francis Medical Center	\$ 769.60	\$ (376.94)	\$ (283.73)	\$ -	\$ -	\$ 108.93
00019	LAC DMH	\$ 833.70	\$ -	\$ -	\$ -	\$ -	\$ 833.70
<b>Total</b>		<b>\$ 254,089.10</b>	<b>\$ (91,578.54)</b>	<b>\$ (67,962.96)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 94,547.60</b>

**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-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

		Incorrect Reduction Claim Amounts				Net SB 90 Claim
		Gross Costs	FFP	SGF	Other Rev	
00192	Hathaway Children & Family Services	\$ 612.00	\$ (331.50)	\$ -	\$ -	\$ 280.50
00196	Vista Del Mar Child and Family Services	\$ 2,008.80	\$ (730.48)	\$ (598.89)	\$ -	\$ 679.43
<b>Total</b>		\$ 2,620.80	\$ (1,061.98)	\$ (598.89)	\$ -	\$ 959.93

Clients Not Identified  
 Clients Not Identified

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

Reason	Incorrect Reduction Claim Amounts				
	Gross Costs	FFP	SGF	Other Rev	Net SB 90 Claim
00188 Enki Health & Research	\$ 370.80	\$ (197.64)	\$ (148.77)	\$ -	\$ 24.40
00192 Hathaway Children & Family Services	\$ 680.00	\$ -	\$ -	\$ -	\$ 680.00
00196 Vista Del Mar Child and Family Services	\$ 12,246.24	\$ (5,724.22)	\$ (4,308.75)	\$ -	\$ 2,213.27
00203 Pacific Clinics	\$ 21,339.36	\$ (11,373.88)	\$ (8,561.35)	\$ -	\$ 1,404.13
<b>Total</b>	<b>\$ 34,636.40</b>	<b>\$ (17,295.74)</b>	<b>\$ (13,018.87)</b>	<b>\$ -</b>	<b>\$ 4,321.80</b>

**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-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

	Incorrect Reduction Claim Amounts				
	Gross Costs	FFP	SGE	Other Rev	Net SB 90 Claim
00188 Enki Health & Research	\$ 56,316.34	\$ (26,288.31)	\$ (19,940.78)	\$ (1,442.40)	\$ 8,644.85
00198 Help Group Child & Family Center (LA Center for Therapy HELP)	\$ 9,980.75	\$ (2,173.11)	\$ (1,678.86)	\$ -	\$ 6,128.78
00207 Child & Family Guidance Center	\$ 15,887.76	\$ (6,138.27)	\$ (5,032.53)	\$ (585.75)	\$ 4,131.21
00213 South Bay Children's Health Center	\$ 582.00	\$ (117.21)	\$ (96.10)	\$ -	\$ 368.69
<b>Total</b>	<b>\$ 82,766.85</b>	<b>\$ (34,716.90)</b>	<b>\$ (26,748.27)</b>	<b>\$ (2,028.15)</b>	<b>\$ 19,273.53</b>

Claims Not Identified  
 Claims Not Identified  
 Claims Not Identified  
 Claims Not Identified

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

	Reason	Incorrect Reduction Claim Amounts				
		Gross Costs	FFP	SGF	Other Rev	Net SB 90 Claim
00183	Didi Hirsch Psychiatric Service	\$ 13,935.60	\$ (4,833.46)	\$ (3,594.91)	\$ (27.95)	\$ 5,479.28
00188	Enki Health & Research	\$ 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)	\$ 14,596.98	\$ (2,669.87)	\$ (2,009.67)	\$ -	\$ 9,917.44
00199	Los Angeles Child Guidance Clinic	\$ 38,006.10	\$ (17,480.85)	\$ (13,158.18)	\$ (103.90)	\$ 7,263.17
00207	Child & Family Guidance Center	\$ 19,462.80	\$ (8,823.37)	\$ (6,641.53)	\$ (318.04)	\$ 3,679.86
00213	South Bay Children's Health Center	\$ 702.28	\$ -	\$ -	\$ -	\$ 702.28
<b>Total</b>		<b>\$ 122,350.00</b>	<b>\$ (50,774.40)</b>	<b>\$ (37,722.03)</b>	<b>\$ (1,152.75)</b>	<b>\$ 32,700.82</b>

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



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**GAO**

**United States Government Accountability Office**  
**By the Comptroller General of the**  
**United States**

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**July 2007**

**Government**  
**Auditing**  
**Standards**

**July 2007 Revision**



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**GAO-07-731G**

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# Reporting Standards for Performance Audits

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## 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.

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**Chapter 8**  
**Reporting Standards for Performance**  
**Audits**

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**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.

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**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.

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**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.

**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-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



MARVIN J. SOUTHARD, D.S.W.  
Director  
ROBIN KAY, Ph.D.  
Chief Deputy Director  
RODERICK SHANER, M.D.  
Medical Director

**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



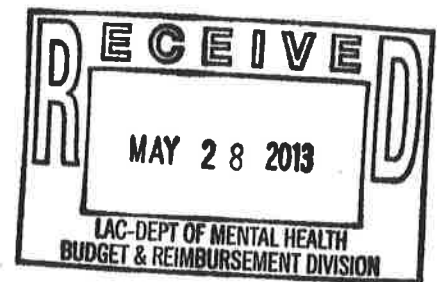
**DECLARATION RELATED TO CERTAIN CLAIMS  
PROVIDED UNDER THE HANDICAPPED & DISABLED STUDENTS II PROGRAM  
FISCAL YEARS 2002-03 AND 2003-04**

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 28<sup>th</sup> day of May, 2013, at Culver City, California.

Bryan Sawlsville  
  
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

Transforming Lives Since 1942



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.

2. The claim lines included in the file [legal entity number 00185]\_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 5<sup>th</sup> 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) 361-3384  
EAST VALLEY - 601 S. Brand Blvd., Suite 104 San Fernando, CA 91340 (818) 898-0223, Fax (818) 361-2420  
WEST VALLEY - 6800 Owensmouth Ave. Suite 310, Canoga Park, CA 91303 (818) 347-8565, Fax (818) 347-0506

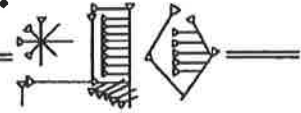
[www.ecdn.org](http://www.ecdn.org)

HOA.979923.2

# ENKI Health & Research Systems, Inc.

(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

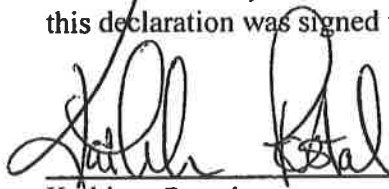
I, Kathleen Postal, declare as follows:

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





**GATEWAYS HOSPITAL**  
AND MENTAL HEALTH CENTER

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.

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 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*

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

*Shaulon Shanklin-DeCuir*  
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

Attachment A

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

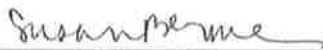
I, Susan Berman Ph.D., declare as follows:

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



# 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](http://www.lacgc.org)

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Fax (323) 766-2370  
ACCOUNTING DEPARTMENT  
Fax (323) 373-2425  
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Fax (323) 373-2442  
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Division of Child and Adolescent Psychiatry


Accredited by  
The Rehabilitation Accreditation Commission  
for Job Development and Placement Services

## 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 3<sup>rd</sup> 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 Chabrán, 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.

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 3 day of June, 2013, at Los Angeles, California.

  
Rhonda Chabrán

**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:

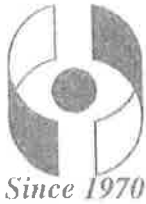
1. I am the President/CEO with the Child and Family Guidance Center ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. 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



# SAN FERNANDO VALLEY COMMUNITY MENTAL HEALTH CENTER, INC.

*Moving Lives Forward*

6842 Van Nuys Blvd., 6th Floor, Van Nuys, CA 91405 Tel: (818) 901-4830

## 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:

1. 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.

2. The claim lines included in the file 00208 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<sup>st</sup> day of May 2013, at Van Nuys, California.

\_\_\_\_\_  
Ian Hunter, Ph.D.

Ian Hunter, Ph.D., President/CEO

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#### AB109

ADULT FIELD CAPABLE CLINICAL SVCS. (FCCS)  
ADULT FULL SERVICE PARTNERSHIP (FSP)  
CALWORKS DOMESTIC VIOLENCE  
CALWORKS HOMELESS FAMILIES PROJECT  
CALWORKS MENTAL HEALTH SERVICES  
CENTER FOR FAMILY LIVING  
OUTPATIENT AND FCCS  
CHILDREN'S FCCS  
CHILDREN'S FULL SERVICE PARTNERSHIP  
CLIENT RUN CENTER  
COMMUNITY ASSESSMENT SERVICE CENTER  
CORNERSTONE FIELD CAPABLE CLINICAL SVCS.  
FAMILY PRESERVATION  
HOMEBOUND FIELD CAPABLE CLINICAL SVCS.  
INDEPENDENT LIVING PROGRAM FCCS  
JUVENILE JUSTICE PROGRAMS  
MACDONALD CAREY EAST VALLEY MHC  
MULTI-DISCIPLINARY ASSESSMENT TEAM  
MULTI-SYSTEMIC THERAPY PROGRAM  
OLDER ADULT FULL SERVICE PARTNERSHIP  
PROJECT NEW START  
PROJECT SAFE  
STREET TO HOME  
THERAPEUTIC BEHAVIORAL SERVICES  
TRANSITIONAL AGE YOUTH FCCS  
TRANSITIONAL AGE YOUTH FSP  
TRANSITIONAL YOUTH INTENSIVE DAY TREATMENT  
TRANSITIONAL AGE YOUTH OUTPATIENT  
TRANSITIONAL AGE YOUTH RESIDENTIAL SERVICES  
TURNING POINT (WRAPAROUND)  
VALLEY EMPLOYMENT SERVICES  
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YOUTH AND FAMILY CENTERS - CENTRAL,  
EAST & NORTH VALLEY/FAMILY LINKS  
YOUTH CONTACT SCHOOL BASED SERVICES FCCS

www.movinglivesforward.org



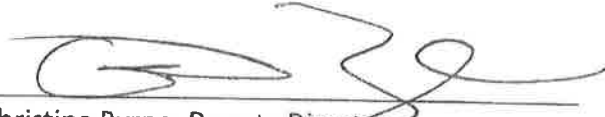


**DECLARATION RELATED TO CERTAIN CLAIMS PROVIDED UNDER THE HANDICAPPED  
AND DISABLED STUDENTS II PROGRAM  
FISCAL YEARS 2002-2003 AND 2003-2004**

I, Christine Byrne, declare as follows:

1. 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\_Redconsideration.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 6<sup>th</sup> day of June 2013 at Redondo Beach, California.

  
Christine Byrne, Deputy Director



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

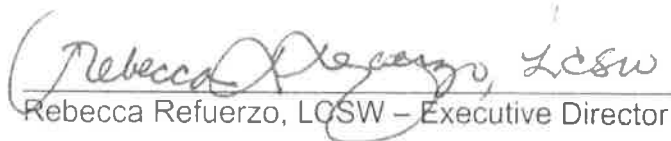
I, Rebecca Refuerzo, declare as follows:

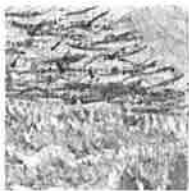
1. I am the Executive Director with Saint John's Health Center ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I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

2. 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.

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 29th day of May, 2013, at Santa Monica, California

  
Rebecca Refuerzo, LCSW – Executive Director



# 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:

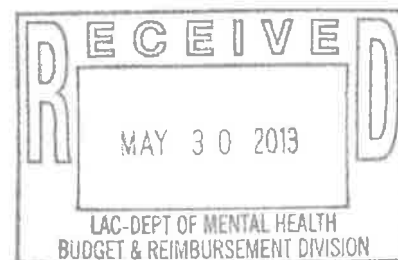
1. I am the Mental Health Finance Director with San Gabriel Children's Center, Inc. ("Provider"). In that position, I am responsible for assuring the accuracy of claims made by the Provider, and have directly or through staff who have made their findings known to me, verified the accuracy of the facts set forth below. I could therefore testify competently to them in a court of law.

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 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 23<sup>rd</sup> day of May, 2013, at Glendora, California

  
David K. Gaffield, Mental Health Finance Director





# Hillsides

815 Colorado Blvd., Suite 300  
Los Angeles, CA 90041

T 323.543.2800  
F 323.978.1636

hillsides.org

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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





**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.

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 7 day of June, 2013, at Hawaiian Gardens, California.

  
Kari Thompson, Director of Operations



**children's** institute, inc.

*safe children, strong families, healthy communities*

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

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Chairman of the Board

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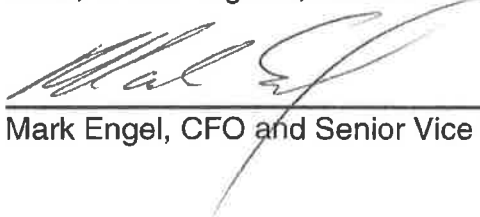
I, Mark Engel, declare as follows:

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.

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. 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

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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 QA 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 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 3rd day of June, 2013, at Pasadena, California

  
Gassia Ekizian, MFT

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

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

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Services**

*a division of  
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Suite 100  
P.O. Box 4550  
Long Beach, CA 90804-0550

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

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. The claim lines included in the file 00783\_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 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<sup>th</sup> day of May, 2013, at Long Beach, California

Kim Allen





**ST. FRANCIS  
MEDICAL CENTER**  
*our mission is life*

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 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 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 5<sup>th</sup> 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	EPSDI	HF	Medi-Cal	Gross Non-MC	Over 600	Net Non-MC	Total Net UOS	Rate	Gross cost	FFP	SGF	Claim Amount
00019	15	61	18,180	280	90	24,760		24,760	43,310	3.57	\$ 154,616.70	\$ (33,489.97)	\$ (26,791.79)	\$ 94,334.93
00071	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
00078	15	61	60	0	0	735		735	795	4.09	\$ 3,251.55	\$ (123.56)	\$ (101.30)	\$ 3,026.69
00079	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
00080	15	61	515	0	0	240		240	755	2.25	\$ 1,698.75	\$ (583.43)	\$ (478.33)	\$ 636.99
00081	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
00083	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
00084	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
00088	15	61	42,148	2,265	0	19,275		19,275	63,688	3.31	\$ 210,807.28	\$ (75,116.37)	\$ (57,589.68)	\$ 78,101.23
00091	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
00092	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
00095	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
00096	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
00098	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
00099	15	61	25,374	354	90	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	60	71,777		71,777	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	2,368	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	\$ -	\$ -	\$ 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
<b>GRAND TOTAL</b>			<b>326,888</b>	<b>13,355</b>	<b>965</b>	<b>336,174</b>	<b>(915)</b>	<b>335,259</b>	<b>676,467</b>		<b>\$ 2,407,965.05</b>	<b>\$ (610,853.29)</b>	<b>\$ (473,757.23)</b>	<b>\$ 1,323,354.53</b>

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

LE No.	CRDC	SFC	EPDI	HF	Medi-Cal	Gross Non MC	Over 600	Net Non MC	Total Net UOS	Rate	Gross cost	FFP	SGF	Claim Amount
00019	15	61	13,065	0	0	17,259	(1,200)	16,059	29,124	\$3.97	\$ 115,622.28	\$ (27,645.67)	\$ (20,809.46)	\$ 67,167.15
	15	62	2,563	90	0	1,980		1,980	4,633	\$3.97	\$ 18,393.01	\$ (5,655.58)	\$ (4,082.25)	\$ 8,655.18
<b>Subtotal</b>			<b>15,628</b>	<b>90</b>	<b>0</b>	<b>19,239</b>	<b>(1,200)</b>	<b>18,039</b>	<b>33,757</b>		\$ <b>134,015.29</b>	\$ <b>(33,301.25)</b>	\$ <b>(24,891.72)</b>	\$ <b>75,822.32</b>
00171	15	61	3,235	0	60	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	50	2,672		2,672	2,722	\$4.07	\$ 11,078.54	\$ (108.47)	\$ -	\$ 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
	15	62	4,022	158	0	2,961		2,961	7,141	\$4.23	\$ 30,206.43	\$ (9,502.38)	\$ (6,825.64)	\$ 13,878.41
<b>Subtotal</b>			<b>8,637</b>	<b>158</b>	<b>0</b>	<b>5,464</b>	<b>0</b>	<b>5,464</b>	<b>14,259</b>		\$ <b>60,315.57</b>	\$ <b>(19,907.31)</b>	\$ <b>(14,657.65)</b>	\$ <b>25,750.61</b>
00180	15	61	1,495	0	0	240		240	1,735	\$2.21	\$ 3,834.35	\$ (1,761.01)	\$ (1,325.54)	\$ 747.80
00181	15	61	6,025	235	0	5,330		5,330	11,590	\$1.87	\$ 21,673.30	\$ (6,290.82)	\$ (4,520.22)	\$ 10,862.26
00183	15	61	5,227	457	0	4,916		4,916	10,600	\$3.60	\$ 38,160.00	\$ (11,098.95)	\$ (7,549.46)	\$ 19,511.59
	15	62	968	391	36	4,511		4,511	5,906	\$3.60	\$ 21,261.60	\$ (2,841.42)	\$ (1,398.10)	\$ 17,022.08
<b>Subtotal</b>			<b>6,195</b>	<b>848</b>	<b>36</b>	<b>9,427</b>	<b>0</b>	<b>9,427</b>	<b>16,506</b>		\$ <b>59,421.60</b>	\$ <b>(13,940.36)</b>	\$ <b>(8,947.56)</b>	\$ <b>36,533.67</b>
00184	15	61	4,935	4,380	150	2,590		2,590	12,055	\$4.23	\$ 50,992.65	\$ (23,507.40)	\$ (8,375.07)	\$ 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
	15	62	11,855	35	647	7,608		7,608	20,145	\$3.09	\$ 62,248.05	\$ (20,660.72)	\$ (14,696.74)	\$ 26,890.60
<b>Subtotal</b>			<b>29,261</b>	<b>755</b>	<b>692</b>	<b>13,503</b>	<b>0</b>	<b>13,503</b>	<b>44,211</b>		\$ <b>136,611.99</b>	\$ <b>(50,848.11)</b>	\$ <b>(36,275.10)</b>	\$ <b>49,488.78</b>
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	90	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
00203	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	61	84,714	6,474	145	75,311		75,311	166,644	\$3.92	\$ 653,244.48	\$ (193,796.75)	\$ (133,230.05)	\$ 326,217.68
	15	62	53	0	0	74		74	127	\$3.92	\$ 497.84	\$ (110.74)	\$ (83.35)	\$ 303.75
<b>Subtotal</b>			<b>84,767</b>	<b>6,474</b>	<b>145</b>	<b>75,385</b>	<b>0</b>	<b>75,385</b>	<b>166,771</b>		\$ <b>653,742.32</b>	\$ <b>(193,907.49)</b>	\$ <b>(133,313.40)</b>	\$ <b>376,521.43</b>
00210	15	61	10,706	570	0	19,165		19,165	30,441	\$3.60	\$ 109,587.60	\$ (21,876.47)	\$ (15,462.89)	\$ 72,248.24
00213	15	61	2,488	0	0	7,314		7,314	9,802	\$3.88	\$ 38,031.76	\$ (5,145.28)	\$ (3,872.96)	\$ 29,013.52

Exhibit No. A-7

00214	15	61	165	595	0	1,126	1,126	1,886	\$3.33	\$	6,280.38	\$	(1,580.73)	\$	(220.44)	\$	4,479.21
00216	15	61	45	0	0	1,410	1,410	1,455	\$3.56	\$	5,179.80	\$	(85.39)	\$	(64.27)	\$	5,030.14
00221	15	61	7,515	60	285	11,880	11,880	19,740	\$3.90	\$	76,986.00	\$	(16,365.96)	\$	(11,758.57)	\$	48,861.47
<b>GRAND TOTAL</b>			<b>329,680</b>	<b>18,872</b>	<b>1,993</b>	<b>274,820</b>	<b>273,620</b>	<b>624,165</b>	<b>\$</b>	<b>\$</b>	<b>2,263,976.49</b>	<b>\$</b>	<b>(674,978.96)</b>	<b>\$</b>	<b>(471,355.71)</b>	<b>\$</b>	<b>1,117,691.82</b>

**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**

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

Prepared by: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Reviewed by: \_\_\_\_\_  
 Date: \_\_\_\_\_

FY 2002-03

	Direct Costs	Indirect Rate	Indirect Costs
(1) DMH directly operated	154,617	0.15473	23,924
(2) Private contract providers	2,253,349	0.060349	135,987
Total	<u>2,407,966</u>		<u>159,911</u>
	(Rate)	6.64%	
			Indirect Costs
			= \$ 159,911
			<b>2,407,966 * 6.64% = \$ 159,911</b>

Weighted Average

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

	<u>EPSDT</u>	<u>FFP</u>	<u>OTHER*</u>	<u>Indirect Rate</u>
FY 2002-03				
DMH directly operated	\$ 27,816	\$ 33,928	\$ -	0.15473
Private contract providers	472,201	575,952	-	0.060349
<b>TOTAL</b>	<b>\$ 500,017</b>	<b>\$ 609,880</b>	<b>\$ -</b>	

	<u>EPDST share of admin costs</u>	<u>FFP share of admin costs</u>	<u>OTHER*</u>
DMH directly operated	\$ 4,304	\$ 5,250	\$ -
Private contract providers	28,497	34,758	-
<b>Totals</b>	<b>\$ 32,801</b>	<b>\$ 40,008</b>	<b>\$ -</b>

Total Administrative Costs offset **\$ 72,809**

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



**Indirect Costs**

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

Prepared by: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Reviewed by: \_\_\_\_\_  
 Date: \_\_\_\_\_

FY 2003-04

	Direct Costs	Indirect Rate	Indirect Costs
(1) DMH directly operated	134,015	0.135837	18,204
(2) Private contract providers	2,132,140	0.079623	169,767
Total	<u>2,266,155</u>		<u>187,972</u>
	(Rate)	8.29%	
			Indirect Costs
	<u>2,266,155</u>	*	<u>187,972</u>
			= \$

Weighted Average

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

	<u>EPSDT</u>	<u>FFP</u>	<u>OTHER*</u>	<u>Indirect Rate</u>
FY 2003-04				
DMH directly operated	\$ 25,636	\$ 34,055	\$ -	0.135837
Private contract providers	483,854	642,758	-	0.079623
<b>TOTAL</b>	<b>\$ 509,490</b>	<b>\$ 676,813</b>	<b>\$ -</b>	

	<u>EPDST share of admin costs</u>	<u>FFP share of admin costs</u>	<u>OTHER*</u>
DMH directly operated	\$ 3,482	\$ 4,626	\$ -
Private contract providers	38,526	51,178	0
<b>Totals</b>	<b>\$ 42,008</b>	<b>\$ 55,804</b>	<b>\$ -</b>

Total Administrative Costs offset **\$ 97,812**

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

**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

	Direct Costs	Indirect Rate	Indirect Costs
<b>Indirect Costs</b>			
(1) DMH directly operated	154,617	0.15473	\$ 23,924
(2) Private contract providers	<u>2,253,348</u>	0.06305	<u>\$ 142,071</u>
Total	<u><u>2,407,965</u></u>		<u><u>\$ 165,995</u></u>

<b>Treatment Revenues</b>	<u>EPSDT</u>	<u>FFP</u>	
(1) DMH directly operated	\$ 26,792	\$ 33,490	0.15473
(2) Private contract providers	446,965	577,363	0.06305
<b>TOTAL</b>	<u><u>\$ 473,757</u></u>	<u><u>\$ 610,853</u></u>	

	EPSDT share of admin costs	FFP share of admin costs
(1) DMH directly operated		\$ 5,182
(2) Private contract providers		<u>\$ 36,402</u>
Totals	<u>\$ -</u>	<u>\$ 41,584</u>

Total administrative cost offset	<u>\$ 41,584</u>
<b>Revised Administrative Cost</b>	<u><b>\$ 124,411</b></u>

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
<b>Indirect Costs</b>			
(1) DMH directly operated	134,015	0.13584	\$ 18,204
(2) Private contract providers	<u>2,129,961</u>	0.07962	<u>\$ 169,594</u>
<b>Total</b>	<u><u>2,263,976</u></u>		<u><u>\$ 187,798</u></u>

<b>Treatment Revenues</b>	<u>EPSDT</u>	<u>FFP</u>	
(1) DMH directly operated	\$ 24,892	\$ 33,301	0.13584
(2) Private contract providers	446,464	641,628	0.07962
<b>TOTAL</b>	<u><u>\$ 471,356</u></u>	<u><u>\$ 674,929</u></u>	

	EPSDT share of admin costs	FFP share of admin costs
(1) DMH directly operated		\$ 4,524
(2) Private contract providers		<u>\$ 51,088</u>
<b>Totals</b>	<u>\$ -</u>	<u>\$ 55,612</u>

<b>Total administrative cost offset</b>	<u><u>\$ 55,612</u></u>
<b>Revised Administrative Cost</b>	<u><u>\$ 132,186</u></u>

**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**



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



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

ROBIN KAY, Ph.D.  
Chief Deputy Director

RODERICK SHANER, M.D.  
Medical Director

**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.
3. 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.
19. 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, 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, 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](mailto: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](http://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.

## II. ELIGIBLE CLAIMANTS

Any county, or city and county, that incurs increased costs as a result of this reimbursable state-mandated 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)(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 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).<sup>1</sup> Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

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<sup>1</sup> 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.)*

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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))
- 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.

#### 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 chapter<sup>2</sup> 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.

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

Pursuant to Government Code section 17561, subdivision (d)(1), 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.



<b>CLAIM FOR PAYMENT</b>			<b>For State Controller Use Only</b>		<b>Program</b>	
Pursuant to Government Code Section 17561			(19) Program Number 00263		263	
HANDICAPPED AND DISABLED STUDENTS II			(20) Date Filed ___/___/___			
			(21) LRS Input ___/___/___			
(01) Claimant Identification Number			<b>Reimbursement Claim Data</b>			
(02) Claimant Name			(22) HDS -1, (04)(A)(1)(f)			
County of Location			(23) HDS -1, (04)(B)(1)(f)			
Street Address or P.O. Box			(24) HDS -1, (04)(C)(1)(f)			
City State Zip Code			(25) HDS -1, (04)(D)(1)(f)			
<b>Type of Claim</b>		<b>Estimated Claim</b>		<b>Reimbursement Claim</b>		(26) HDS -1, (04)(E)(1)(f)
		(03) Estimated <input type="checkbox"/>		(09) Reimbursement <input type="checkbox"/>		(27) HDS -1, (04)(F)(1)(f)
		(04) Combined <input type="checkbox"/>		(10) Combined <input type="checkbox"/>		(28) HDS -1, (04)(G)(1)(f)
		(05) Amended <input type="checkbox"/>		(11) Amended <input type="checkbox"/>		(29) HDS -1, (06)
<b>Fiscal Year of Cost</b>		(06) ___/___		(12) ___/___		(30) HDS -1, (07)
<b>Total Claimed Amount</b>		(07)		(13)		(31) HDS -1, (09)
<b>Less: 10% Late Penalty</b>				(14)		(32) HDS -1, (10)
<b>Less: Prior Claim Payment Received</b>				(15)		(33)
<b>Net Claimed Amount</b>				(16)		(34)
<b>Due from State</b>		(08)		(17)		(35)
<b>Due to State</b>				(18)		(36)
<b>(37) CERTIFICATION OF CLAIM</b>						
<p>In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.</p> <p>I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.</p> <p>The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.</p>						
Signature of Authorized Officer				Date		
_____				_____		
Type or Print Name				Title		
(38) Name of Contact Person for Claim				Telephone Number ( ) - Ext.		
_____				_____		
E-Mail Address				_____		

<b>Program</b> <b>263</b>	<b>HANDICAPPED AND DISABLED STUDENTS II</b> <b>Certification Claim Form</b> <b>Instructions</b>	<b>FORM</b> <b>FAM-27</b>
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- (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.
- (05) If filing an amended estimated claim, enter an "X" in the box on line (05) 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 filing 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.
- (14) 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 paid 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

Program <b>263</b>	<b>MANDATED COSTS</b> HANDICAPPED AND DISABLED STUDENTS II CLAIM SUMMARY	FORM HDS-1
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(01) Claimant	(02) Reimbursement <input type="checkbox"/>	Type of Claim <input type="checkbox"/>	Fiscal Year
	Estimated <input type="checkbox"/>		/

**Claim Statistics**

(03) Number of student referrals during the fiscal year of claim

**Direct Costs**

**Object Accounts**

	(a)	(b)	(c)	(d)	(e)	(f)
(04) Reimbursable Activities	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						
(05) Total Direct Costs						

**Indirect Costs**

(06) Indirect Cost Rate	[10% or ICRP from 2 CFR, Chapter II, formerly OMB A-87]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x {line (05)(a) + line (05)(b)}]	
(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))]

Program <b>263</b>	<b>HANDICAPPED AND DISABLED STUDENTS II</b> <b>CLAIM SUMMARY</b> <b>Instructions</b>	<b>FORM</b> <b>HDS-1</b>
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- (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.

Program <b style="font-size: 24pt;">263</b>	<b>MANDATED COSTS</b> HANDICAPPED AND DISABLED STUDENTS II ACTIVITY COST DETAIL	FORM HDS-2
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(01) Claimant _____	(02) Fiscal Year _____
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(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Interagency Agreements	<input type="checkbox"/> Case Management Duties for Pupils
<input type="checkbox"/> Referral and Mental Health Assessments	<input type="checkbox"/> Payment Authorization to Care Providers
<input type="checkbox"/> Transfers and Interim Placements	<input type="checkbox"/> Psychotherapy or Other Treatment Services
<input type="checkbox"/> Member Participation of Extended IEP Team	

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries*	(e) Benefits**	(f) Materials* and Supplies	(g) Contracted Services	(h) Fixed Assets

(05) Total <input type="checkbox"/> Subtotal <input type="checkbox"/> Page: ____ of ____						
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Program <b>263</b>	<b>HANDICAPPED AND DISABLED STUDENTS II</b> <b>COMPONENT/ACTIVITY COST DETAIL</b> Instructions	FORM HDS-2
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- (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.
- (04) 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 Accounts	Columns								Submit supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	
Salaries	Employee Name/Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked					
Benefits	Activities Performed	Benefit Rate			Benefits = Benefit Rate x Salaries				
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used			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](http://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**

Cost Elements	Actual Costs Claimed	Allowable per Audit	Audit Adjustment	Reference <sup>1</sup>
<u>July 1, 2002, through June 30, 2003</u>				
Direct costs:				
Psychotherapy of other treatment services	\$ 2,981,091	\$ 2,407,966	\$ (573,125)	Finding 1
Total direct costs	2,981,091	2,407,966	(573,125)	
Indirect costs	203,322	165,995	(37,327)	Finding 2
Total direct and indirect costs	3,184,413	2,573,961	(610,452)	
Less offsetting reimbursements	(1,480,524)	(1,185,536)	294,988	Finding 3
Total program costs	<u>\$ 1,703,889</u>	1,388,425	<u>\$ (315,464)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,388,425</u>		
<u>July 1, 2003, through June 30, 2004</u>				
Direct costs:				
Psychotherapy of other treatment services	\$ 2,839,465	\$ 2,266,155	\$ (573,310)	Finding 1
Total direct costs	2,839,465	2,266,155	(573,310)	
Indirect costs	235,416	187,972	(47,444)	Finding 2
Total direct and indirect costs	3,074,881	2,454,127	(620,754)	
Less offsetting reimbursements	(1,502,454)	(1,284,115)	218,339	Finding 3
Total program costs	<u>\$ 1,572,427</u>	1,170,012	<u>\$ (402,415)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,170,012</u>		
<u>Summary: July 1, 2002, through June 30, 2004</u>				
Direct costs:				
Psychotherapy of other treatment services	\$ 5,820,556	\$ 4,674,121	\$ (1,146,435)	
Total direct costs	5,820,556	4,674,121	(1,146,435)	
Indirect costs	438,738	353,967	(84,771)	
Total direct and indirect costs	6,259,294	5,028,088	(1,231,206)	
Less offsetting reimbursements	(2,982,978)	(2,469,651)	513,327	
Total program costs	<u>\$ 3,276,316</u>	2,558,437	<u>\$ (717,879)</u>	
Less amount paid by the State		—		
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 2,558,437</u>		

<sup>1</sup> 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:

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

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:

	Fiscal Year		Total
	2002-03	2003-04	
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:

	Fiscal Year		Total
	2002-03	2003-04	
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**

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**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) 828-6427

WENDY L. WATANABE  
AUDITOR-CONTROLLER

MARIA M. OMS  
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS  
JOHN NAIMO  
JUDI E. THOMAS

April 30, 2010

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 Hasmik Yaghobyan at (213) 893-0792 or via e-mail at [hyaghobyan@auditor.lacounty.gov](mailto: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\QSTC\alm 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  
Chief Deputy Director

RODERICK SHANER, M.D.  
Medical Director



BOARD OF SUPERVISORS

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DEPARTMENT OF MENTAL HEALTH

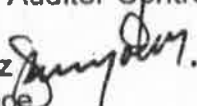
<http://dmh.lacounty.info>

550 SOUTH VERMONT AVENUE, LOS ANGELES, CALIFORNIA 90020

Reply To: (213) 738-4626  
Fax: (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	(memo and summary only)
	Susan Kerr	(memo and summary only)
	Kimberly Nall	(memo and summary only)
	Mike Motodani	(memo and summary only)
	Paul McIver	(memo and summary only)

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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

<b>Program</b> <b>263</b>	<b>MANDATED COSTS</b> <b>HANDICAPPED AND DISABLED STUDENTS II</b> <b>CLAIM SUMMARY</b>					<b>FORM</b> <b>HDS-1</b>
(01) Claimant: COUNTY OF LOS ANGELES / DEPARTMENT OF MENTAL HEALTH			(02) Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		Type of Claim	Fiscal Year 2002/2003
<b>Claim Statistics</b>						
(03) Number of student referrals during the fiscal year of claim. (Please see Attachment 6).					2,461	
<b>Direct Costs</b>		<b>Object Accounts</b>				
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contracted Services	(e) Fixed Assets	(f) 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	2,981,091					2,981,091
(05) Total Direct Costs	2,981,091					2,981,091
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	[10% or ICRP from 2 CFR, Chapter II, formerly OMB A-87]					6.8204%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x (line (05)(a) + line (05)(b))]					203,322
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]					3,184,413
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						0
(10) Less: Other Reimbursements	(Please see Attachment 5).					1,480,524
(11) Total Claimed Amount	[Line (08) - (line (09) + line (10))]					1,703,889

New 02/06

Program <b>263</b>	<b>MANDATED COSTS</b> HANDICAPPED AND DISABLED STUDENTS II ACTIVITY COST DETAIL	<b>FORM</b> <b>HDS-2</b>
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(01) Claimant: COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH	(02) Fiscal Year 2002/2003
---	-------------------------------

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Interagency Agreements	<input type="checkbox"/> Case Management Duties for Pupils
<input type="checkbox"/> Referral and Mental Health Assessments	<input type="checkbox"/> Payment Authorization to Care Providers
<input type="checkbox"/> Transfers and Interim Placements	<input checked="" type="checkbox"/> Psychotherapy or Other Treatment Services
<input type="checkbox"/> Member Participation of Extended IEP Team	

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contracted Services	(h) Fixed Assets
Please see Attachment 4 for FY 2002-2003 Medication Monitoring Services Expenditures for LACDMH directly operated and non-governmental agencies. The claimed units of service are based on the AB 3632/SEP Plan identified in the LACDMH data collection system. The cost report is a unit of service based process that determines the unit cost rate and does not reflect Salaries and Employee Benefits at clinician level.						2,981,091	
(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: <u>1</u> of <u>1</u>						2,981,091	

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>HANDICAPPED AND DISABLED STUDENTS II</b>	For State Controller Use only (19) Program Number 00263 (20) Date Filed <u>   /   /   </u> (21) LRS Input <u>   /   /   </u>	<b>Program</b>  <span style="font-size: 2em; font-weight: bold;">263</span>
--	---	---

L A B E L  H E R E	(01) Claimant Identification Number	<b>Reimbursement Claim Data</b>	
	(02) Claimant Name Department of Mental Health	(22) HDS -1, (04)(A)(1)(f)	
	County of Location County of Los Angeles	(23) HDS -1, (04)(B)(1)(f)	
	Street Address or P.O. Box 550 South Vermont Ave., 11th Floor	(24) HDS -1, (04)(C)(1)(f)	
	City Los Angeles	State CA	Zip Code 90020

Type of Claim	Estimated Claim	Reimbursement Claim	
(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(26) HDS -1, (04)(E)(1)(f)	
(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(27) HDS -1, (04)(F)(1)(f)	
(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(28) HDS -1, (04)(G)(1)(f)	2,981,091
Fiscal Year of Cost (06) <u>   /   </u>	(12) <u>2002/2003</u>	(29) HDS -1, (06)	7
Total Claimed Amount (07)	(13) 1,703,889	(30) HDS -1, (07)	203,322
Less: 10% Late Penalty	(14) 0	(31) HDS -1, (09)	0
Less: Prior Claim Payment Received	(15) 0	(32) HDS -1, (10)	1,480,524
Net Claimed Amount	(16) 1,703,889	(33)	
Due from State (08)	(17) 1,703,889	(34)	
Due to State	(18)	(35)	

**(37) CERTIFICATION OF CLAIM**

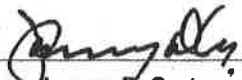
In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date

  
 \_\_\_\_\_  
 Jeremy D. Cortez

5/5/06

Director of Finance

Type or Print Name

Title

(38) Name of Contact Person for Claim

Michael Boyle

Telephone Number

(213) 738-4665

Ext.

E-mail Address

mboyle@lacdmh.org

## Attachment 4

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
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	\$ 167,613
NR	Aspen Health Services	00519	15	61	5,785	3.32	19,206
NR	Associated League of Mexican-American	00173	15	61	888	3.51	3,117
NR	Cedars-Sinai Medical Center	00178	15	61	705	4.09	2,883
NR	Child & Family Center	00210	15	61	19,755	3.35	66,179
NR	Child and Family Guidance Center	00207	15	61	155,575	3.92	609,854
CR	Child and Family Guidance Center	00207	15	61	430	3.92	1,686
NR	Indirect Cost Rate is based on the Cost Report Actual	00783	15	61	2,102	3.74	7,861
NR	Children's Bureau	00668	15	61	120	2.98	358
NR	Childrens Hospital Los Angeles	00179	15	61	8,225	4.23	34,792
CR	Children's Institute International	00591	15	61	751	3.98	2,992
NR	Community Counseling Service	00180	15	61	905	2.25	2,036
NR	Community Family Guidance Center	00181	15	61	12,315	1.78	21,921
CR	Devereux Foundation	00472	15	61	3,455	3.49	12,063
CR	Didi Hirsch Psychiatric Service	00183	15	61	22,160	3.47	76,905
NR	Dubnoff Center For Child Development	00184	15	61	21,940	4.23	92,806
NR	El Centro de Amistad, Inc.	00185	15	61	150	3.87	581
NR	Enki Health & Research	00188	15	61	68,123	3.31	225,487
NR	Five Acres Boys' & Girls' Aid Society of Los Angeles	00647	15	61	661	3.84	2,538
NR	Foothill Family Service	00724	15	61	841	4.17	3,507
NR	Gateways Hosp & MHC	00190	15	61	3,340	3.00	10,020
NR	Hamburger Home, Inc	00174	15	61	1,392	3.45	4,802
NR	Hathaway Children and Family Services	00192	15	61	37,166	3.40	126,364
NR	Help Group Child & Family Center	00198	15	61	61,455	4.15	255,038
NR	Hillsides	00321	15	61	9,585	3.95	37,861
NR	Intercommunity Child Guidance Center	00195	15	61	15,634	3.38	52,843
NR	LAUSD 97th St.Mental Health	00315	15	61	435	4.09	1,779
NR	Los Angeles Child Guidance Clinic	00199	15	61	37,092	3.63	134,644
NR	Pacific Clinics	00203	15	61	79,775	3.05	243,314
NR	Pasadena Childrens Training Society dba The Sycamo	00204	15	61	36,865	3.59	131,627
NR	Penny Lane Centers	00201	15	61	667	4.05	2,701
CR	Saint Johns Health Center	00217	15	61	14,486	4.23	61,276
NR	San Fernando Valley CMHC, Inc	00208	15	61	750	3.65	2,738
NR	South Bay Children's Health Center	00213	15	61	15,190	3.88	58,937
NR	Special Service for Groups	00214	15	61	2,378	3.33	7,919
NR	St. Francis Medical Center - Children's Center	00784	15	61	370	3.48	1,288
NR	Star View	00543	15	61	900	3.48	3,132
CR	Stirling Behavioral Health Institute	00216	15	61	120	2.69	322
NR	The Almanson Center	00171	15	61	5,550	3.54	19,647
NR	The Guidance Center	00191	15	61	31,586	2.76	87,177
CR	The Guidance Center	00191	15	61	7,796	2.92	22,727
CR	Verdugo Mental Health Center	00221	15	61	29,642	3.43	101,638
NR	Vista Del Mar	00196	15	61	69,600	3.72	258,912
<b>TOTAL MEDICATION MONITORING SERVICES</b>					<b>833,356</b>		<b>\$ 2,981,091</b>

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	AB3632 Program - Medication Monitoring Gross Cost	\$	2,981,091	From Attachment 5, Column (8); To HDS-2, Line (04), column (g).
Line 2	Administration Cost		<u>203,322</u>	From Attachment 5, Column (8); To HDS-1, Line (07)
Line 3	Gross AB 3632 Cost	\$	<u>3,184,413</u>	From Attachment 5, Column (8); To HDS-1, Line (08)
Line 4	Cost Reduction - Other Reimbursements	\$	(607,496)	From Attachment 5, Column (9)
Line 5	Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF)		(40,860)	From Attachment 5, Column (9)
Line 6	EPSDT-SGF share of Administration Costs		(764,552)	From Attachment 5, Column (10)
Line 7	Final Federal Financial Participation (FFP)		(51,803)	From Attachment 5, Column (11)
Line 8	FFP share of Administration Costs		(6,400)	From Attachment 5, Column (12) through (15)
Line 9	Federal SAMHSA Grant and share of Administration Costs		(4,955)	From Attachment 5, sum of Columns (16) and (17)
Line 10	Third Party Revenues & share of Administration Costs		<u>(4,458)</u>	From Attachment 5, Column (18); To HDS-1, Line (10)
	Other State and Local Funds and share of Admin Costs			
	Total Cost Reduction - Other Reimbursements	\$	<u>(1,480,524)</u>	
Line 11	SB 90 Claimed Amount	\$	<u>1,703,889</u>	From Attachment 5, Column (19); To HDS-1, Line (11)



COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH  
SB900 - CHAPTER 112824 HANDICAPPED AND DISABLED STUDENTS #  
MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET  
FISCAL YEAR 2002-2003

1	2	3	4	5	6	7	8	REVENUE OFFSETS (OTHER REIMBURSEMENTS)											18	19
								9	10	11	12	13	14	15	16	17				
Contract Type	Entity Name	Entity Number	Mode	SFC	AB 3532 UNITS	Applicable Rate	Gross AB 3532 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 (B - 18)		
CR	LACDMH	00019	15	61	46,896	3.57	167,613	27,909	39,250								67,394	100,219		
NR	Appen Health Services	00519	15	61	5,785	3.32	19,206	8,707	8,959								17,665	1,541		
NR	Associated League of Mexican-Amern	00173	15	61	888	3.51	3,117	1,499	1,575								3,074	43		
NR	Cadans-Sinal Medical Center	00178	15	61	705	4.09	2,883	181	184								365	2,518		
NR	Child & Family Center	00210	15	61	19,735	3.35	66,179	5,593	8,753								14,350	51,829		
NR	Child and Family Guidance Center	00207	15	61	155,575	3.92	609,854	132,166	159,414		4			2,159			295,539	314,315		
CR	Child and Family Guidance Center	00207	15	61	430	3.92	1,698				1,161						1,686			
NR	Indirect Cost Rate is based on the Cc	00783	15	61	2,102	3.74	7,981	3,308	3,371								6,679	1,182		
NR	Children's Bureau	00668	15	61	120	2.98	358	59	220								279	79		
NR	Children's Hospital Los Angeles	00179	15	61	8,225	4.23	34,792	10,116	10,508								20,624	14,168		
NR	Children's Institute International	00591	15	61	751	3.99	2,992	327	338								665	2,327		
CR	Children's Institute International	00591	15	61	905	2.25	2,036	563	571								1,134	902		
NR	Community Counseling Service	00180	15	61	12,315	1.78	21,921	1,441	5,601								7,042	14,879		
NR	Community Family Guidance Center	00472	15	61	3,455	3.49	12,063	33	33								66	11,997		
CR	Devereux Foundation	00183	15	61	22,160	3.47	76,905	16,185	20,993								37,178	39,727		
CR	Didi Hirsch Psychiatric Service	00184	15	61	21,940	4.23	92,906	18,642	25,468								44,110	48,696		
NR	Dubonoff Center For Child Developm	00185	15	61	150	3.87	581	86	87								174	407		
NR	Ei Centro de Arisatad, Inc.	00189	15	61	68,123	3.31	225,487	66,352	75,967						762		143,101	82,386		
NR	Enkl Health & Research	00647	15	61	661	3.84	2,538	966	981								1,947	591		
NR	Five Acres Boys & Girls' Aid Society	00724	15	61	841	4.17	3,507	100	102								202	3,305		
NR	Foothill Family Service	00724	15	61	3,340	3.00	10,020	2,882	2,925								5,807	4,213		
NR	Gateway Hosp & MHC	00190	15	61	1,392	3.00	4,176	1,352	1,413								2,768	2,034		
NR	Hamburgher Home, Inc	00174	15	61	37,166	3.40	126,364	33,013	36,451								69,464	56,900		
NR	Habitway Children and Family Servic	00192	15	61	61,455	4.15	255,038	44,718	62,036								106,754	148,284		
NR	Help Group Child & Family Center	00198	15	61	9,385	3.85	37,861	3,545	3,627								7,172	30,689		
NR	Hillside	00321	15	61	15,634	3.38	52,843	9,193	16,863							304	26,390	26,463		
NR	Intercommunity Child Guidance Cente	00195	15	61	435	4.09	1,779	756	774								1,530	249		
NR	LAUSD 57th St Mental Health	00315	15	61	37,092	3.63	134,644	51,498	58,187								110,685	23,959		
NR	Los Angeles Child Guidance Clinic	00189	15	61	79,775	3.05	243,314	59,528	71,954		90	3	348				131,824	111,390		
NR	Pacific Clinics	00203	15	61	38,665	3.59	138,627	33,689	44,261								77,950	53,677		
NR	Pasadena Childrens Training Society	00204	15	61	667	4.05	2,701		933								933	1,768		
NR	Penny Lane Centers	00201	15	61	14,486	4.23	61,276	4,887	5,026								9,913	51,363		
NR	Saint Johns Health Center	00217	15	61	750	3.65	2,738	186	547								733	2,005		
NR	San Fernando Valley CMHC, Inc	00208	15	61	15,190	3.88	58,937		5,576								5,576	53,361		
NR	South Bay Children's Health Center	00213	15	61	2,378	3.93	9,419	217	645								862	7,057		
NR	Special Services for Groups	00214	15	61	370	3.48	1,286	634	647								1,281	7		
NR	St. Francis Medical Center - Children	00784	15	61	900	3.13	2,852	257	281							2,234	2,752	380		
NR	Star View	00543	15	61	120	2.69	322										1	321		
CR	Stirling Behavioral Health Institute	00216	15	61	5,550	3.54	19,647	5,725	7,911		1						13,636	6,011		
NR	The Almansor Center	00171	15	61	31,588	2.76	87,177	26,236	29,608								55,844	31,333		
NR	The Guidance Center	00191	15	61	29,642	3.43	101,638	1,212	15,412								16,624	85,014		
CR	The Guidance Center	00191	15	61	29,642	3.43	101,638	1,212	15,412								16,624	85,014		
CR	Verduge Mental Health Center	00221	15	61	69,500	3.72	258,912	33,732	36,081								70,766	188,206		
NR	Vista Del Mar	00196	15	61	833,356	3.72	3,104,413	607,496	784,552		6,020	1,256	642	348	2,396	2,234	1,386,903	1,594,188		
Subtotal					833,356		3,104,413													
Administration Cost - LACDMH				15.4730%			25,935	4,318	6,073								10,427	15,508		
Contractor (NGA)				6.3045%			177,397	35,542	45,730	380	79	40	22	136	124	141	83,194	94,193		
Subtotal							203,332	40,860	51,803	380	79	40	22	172	124	141	93,621	108,701		
TOTAL							3,333,146	648,356	816,355	6,400	1,335	682	370	2,568	2,083	2,375	1,594,524	1,703,896		

To HDS-1, Line (10)

**Genciana Macalalad**

---

**From:** 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) 617-8106

J. TYLER McCAULEY  
AUDITOR-CONTROLLER

October 28, 2002

TO: Gurubunda Singh Khalsa  
Department of Mental Health

FROM: John Naimo, Chief *John*  
Accounting Division

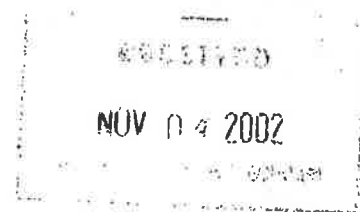
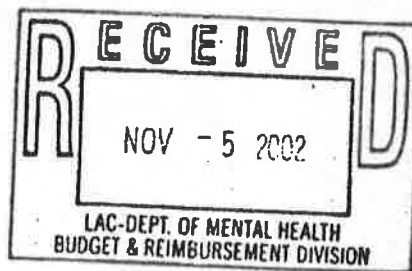
SUBJECT: Fiscal Year 2002-2003 Indirect Cost Proposal

*C. Naimo*  
*Michael Boyle*  
*John Naimo*  
*See 11/4*

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  
dmh/cp



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

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

	(1) DMH - Directly Operated Programs		(2) Life Support/Supplemental Rates		(3) Private Contract Providers	
	Indirect	Direct	Indirect	Direct	Indirect	Direct
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	250,442	250,442	11,032	-	561,304	-
EXECUTIVE OFFICE	4,064,812	4,064,812	-	-	-	-
GENERAL ADMINISTRATIVE OPERATIONS	1,218,173	1,218,173	41,750	-	2,671,228	-
FISCAL SERVICES	3,460,740	3,460,740	22,623	-	8,218,170	-
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	-	-	33,784	-	3,202,822	-
CONTRACTS ADMINISTRATION	-	-	244,647	-	1,587,980	-
MANAGEMENT INFORMATION SYSTEM	-	-	-	-	-	-
DMH DIRECTLY OPERATED PROGRAMS (DMH)	519,409	519,409	-	-	-	-
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS	-	114,050,970	-	-	-	-
PRIVATE CONTRACT PROVIDERS (NSA)	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN(PG)	-	-	-	-	-	-
TAR / OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE - INPATIENT (FFS)	-	-	-	-	-	-
UNALLOWABLE COSTS	-	-	-	-	-	-
<b>SUBTOTAL SALARIES &amp; EB</b>	<b>9,533,576</b>	<b>114,050,970</b>	<b>354,036</b>	<b>-</b>	<b>16,571,424</b>	<b>-</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	1,060,060	1,060,060	48,736	-	2,504,970	-
EXECUTIVE OFFICE	79,896	79,896	3,519	-	189,638	-
GENERAL ADMINISTRATIVE OPERATIONS	8,500,758	8,500,758	5,423	-	384,478	-
FISCAL SERVICES	182,206	182,206	15,662	-	2,242,184	-
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	949,659	949,659	3,028	-	226,722	-
CONTRACTS ADMINISTRATION	-	-	963,477	-	6,183,556	-
MANAGEMENT INFORMATION SYSTEM	2,022,670	2,022,670	-	-	-	-
DMH DIRECTLY OPERATED PROGRAMS (DMH)	-	31,724,394	-	-	-	-
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS	-	-	-	6,421,509	-	-
PRIVATE CONTRACT PROVIDERS (NSA)	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN(PG)	-	-	-	-	-	-
TAR / OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE - INPATIENT (FFS)	-	-	-	-	-	-
UNALLOWABLE COSTS	-	-	-	-	-	-
STATE HOSPITALS	1,875,055	1,875,055	102,770	-	4,051,472	-
CARRY FORWARD - CCAP - Worksheet 3-A	1,540,650	1,540,650	(526,781)	-	(10,018,270)	-
CARRY FORWARD - DMH - Worksheet 3-B	18,191,864	31,724,394	603,634	-	5,786,731	-
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>	<b>18,191,864</b>	<b>31,724,394</b>	<b>603,634</b>	<b>6,421,509</b>	<b>344,181,669</b>	<b>344,181,669</b>
<b>TOTAL EXPENDITURES</b>	<b>1,060,060</b>	<b>1,060,060</b>	<b>48,736</b>	<b>-</b>	<b>2,504,970</b>	<b>-</b>
CCAP	330,338	330,338	14,562	-	779,942	-
GENERAL ADMINISTRATIVE OPERATIONS	12,865,970	12,865,970	47,173	-	3,355,704	-
FISCAL SERVICES	1,380,378	1,380,378	36,285	-	10,460,354	-
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	4,430,399	4,430,399	36,612	-	3,432,545	-
CONTRACTS ADMINISTRATION	-	-	1,186,324	-	7,771,458	-
MANAGEMENT INFORMATION SYSTEM	2,542,078	2,542,078	-	-	-	-
DMH DIRECTLY OPERATED PROGRAMS (DMH)	-	146,775,364	-	-	-	-
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS	-	-	-	6,421,509	-	-
PRIVATE CONTRACT PROVIDERS (NSA)	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN(PG)	-	-	-	-	-	-
TAR / OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE - INPATIENT (FFS)	-	-	-	-	-	-
UNALLOWABLE COSTS	-	-	-	-	-	-
STATE HOSPITALS	1,875,055	1,875,055	102,770	-	4,051,472	-
CARRY FORWARD - CCAP - Worksheet 3-A	1,540,650	1,540,650	(526,781)	-	(10,018,270)	-
CARRY FORWARD - DMH - Worksheet 3-B	25,725,440	145,775,364	657,870	-	22,338,173	-
<b>TOTAL EXPENDITURES</b>	<b>25,725,440</b>	<b>145,775,364</b>	<b>657,870</b>	<b>6,421,509</b>	<b>344,181,669</b>	<b>344,181,669</b>
DMH OH	-	-	-	-	-	-
CCAP	18,9165%	18,9165%	0.7278%	-	0.7278%	-
ADMINISTRATION OVERHEAD RATE	145,775,364 / 17,847.3%	145,775,364 / 17,847.3%	857,870 / 13.18%	8,421,509 / 13.18%	344,181,669 / 13.18%	344,181,669 / 13.18%

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

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

	(4) DHS		(5) Public Guardian		(6) TAPI/Office of Managed Care	
	Indirect	Total	Indirect	Total	Indirect	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP						
EXECUTIVE OFFICE	35,405	35,485	12,673	12,673	7,177	7,177
GENERAL ADMINISTRATIVE OPERATIONS	178,207	178,207	194,223	194,223	112,986	112,986
FISCAL SERVICES	411,657	411,657	47,990	47,990	27,180	27,180
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	38,951	38,951	314,588	314,588	18,286	18,286
CONTRACTS ADMINISTRATION	64,659	64,659	6,770	6,770	-	-
MANAGEMENT INFORMATION SYSTEM	-	-	-	-	-	-
DMH DIRECTLY OPERATED PROGRAMS (DMH)	-	-	-	-	-	-
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS	-	-	-	-	-	-
PRIVATE CONTRACT PROVIDERS (NGA)	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN(PG)	-	-	-	-	-	-
TAR / OFFICE OF MANAGED CARE	-	-	4,577,535	4,577,535	3,752,186	3,752,186
FEE FOR SERVICE - INPATIENT (FFS)	-	-	-	-	-	-
UNALLOWABLE COSTS	-	-	-	-	-	-
STATE HOSPITALS	-	-	-	-	-	-
<b>SUBTOTAL SALARIES &amp; EB</b>	<b>729,339</b>	<b>729,339</b>	<b>518,224</b>	<b>4,577,535</b>	<b>189,366</b>	<b>3,811,772</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP						
EXECUTIVE OFFICE	150,242	150,242	53,687	53,687	30,403	30,403
GENERAL ADMINISTRATIVE OPERATIONS	11,314	11,314	4,043	4,043	2,290	2,290
FISCAL SERVICES	23,080	23,080	408,180	408,180	236,247	236,247
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	128,387	128,387	8,229	8,229	3,528	3,528
CONTRACTS ADMINISTRATION	1,821	1,821	21,181	21,181	10,633	10,633
MANAGEMENT INFORMATION SYSTEM	252,574	252,574	34,154	34,154	-	-
DMH DIRECTLY OPERATED PROGRAMS (DMH)	-	-	-	-	-	-
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS	-	-	-	-	-	-
PRIVATE CONTRACT PROVIDERS (NGA)	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN(PG)	-	-	-	-	-	-
TAR / OFFICE OF MANAGED CARE	-	-	2,786,078	2,786,078	425,160	425,160
FEE FOR SERVICE - INPATIENT (FFS)	-	-	-	-	-	-
UNALLOWABLE COSTS	-	-	-	-	-	-
STATE HOSPITALS	-	-	-	-	-	-
CARRY FORWARD - CCAP - Worksheet 3-A	315,350	315,350	109,131	109,131	54,002	54,002
CARRY FORWARD - DMH - Worksheet 3-B	(490,287)	(490,287)	(21,951)	(21,951)	(41,345)	(41,345)
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>	<b>113,481</b>	<b>82,572,843</b>	<b>750,250</b>	<b>2,769,078</b>	<b>378,447</b>	<b>425,160</b>
<b>TOTAL EXPENDITURES</b>	<b>150,242</b>	<b>150,242</b>	<b>53,687</b>	<b>53,687</b>	<b>30,403</b>	<b>30,403</b>
EXECUTIVE OFFICE	46,779	46,779	16,716	16,716	9,489	9,489
GENERAL ADMINISTRATIVE OPERATIONS	-	-	600,403	600,403	349,214	349,214
FISCAL SERVICES	201,287	201,287	54,189	54,189	30,687	30,687
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	640,244	640,244	335,779	335,779	20,919	20,919
CONTRACTS ADMINISTRATION	40,772	40,772	-	-	-	-
MANAGEMENT INFORMATION SYSTEM	317,433	317,433	42,824	42,824	-	-
DMH DIRECTLY OPERATED PROGRAMS (DMH)	-	-	-	-	-	-
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS	-	-	-	-	-	-
PRIVATE CONTRACT PROVIDERS (NGA)	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN(PG)	-	-	-	-	-	-
TAR / OFFICE OF MANAGED CARE	-	-	7,378,614	7,378,614	4,177,346	4,177,346
FEE FOR SERVICE - INPATIENT (FFS)	-	-	-	-	-	-
UNALLOWABLE COSTS	-	-	-	-	-	-
STATE HOSPITALS	-	-	-	-	-	-
CARRY FORWARD - CCAP - Worksheet 3-A	315,350	315,350	109,131	109,131	54,002	54,002
CARRY FORWARD - DMH - Worksheet 3-B	(490,287)	(490,287)	(21,951)	(21,951)	(41,345)	(41,345)
<b>TOTAL EXPENDITURES</b>	<b>1,142,880</b>	<b>82,572,843</b>	<b>1,334,480</b>	<b>7,378,614</b>	<b>544,038</b>	<b>4,721,356</b>
DMH OH	-	-	-	-	-	-
CCAP	0.1820%	0.1820%	0.1720%	0.1720%	0.1720%	0.1720%
ADMINISTRATION OVERHEAD RATE	1.142880 / 82,572,843 = 1.385%		1.334480 / 7,378,614 = 1.807%		544,038 / 4,177,346 = 12.99%	

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

See Worksheet 4 for Indirect/Direct Cost details

	(7) Fee for Service		(8) Unallowable Costs		(9) State Hospital		Grand Total
	Indirect	Direct	Indirect	Direct	Indirect	Direct	
<b>SALARIES AND EMPLOYEE BENEFITS</b>							
CCAP	54,888		91,398		28,632		1,081,011
EXECUTIVE OFFICE							4,372,001
GENERAL ADMINISTRATIVE OPERATIONS	273,663		345,889		100,788		5,204,817
FISCAL SERVICES	637,416		187,428		298,033		13,887,150
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	188,083						3,443,640
CONTRACTS ADMINISTRATION	221,902				122,831		2,770,578
MANAGEMENT INFORMATION SYSTEM							114,050,970
DMH DIRECTLY OPERATED PROGRAMS (DMH)							
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS							
PRIVATE CONTRACT PROVIDERS (NGA)							
DHS							
PUBLIC GUARDIAN(ING)							
TARY OFFICE OF MANAGED CARE							
FEE FOR SERVICE - INPATIENT (FFS)							4,577,538
UNALLOWABLE COSTS							3,752,186
STATE HOSPITALS							1,205,023
<b>SUBTOTAL SALARIES &amp; EB</b>	<b>1,356,011</b>		<b>624,718</b>		<b>548,281</b>		<b>154,044,911</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>							
CCAP	232,524		387,195		112,822		4,578,539
EXECUTIVE OFFICE	17,510		28,158		8,498		344,865
GENERAL ADMINISTRATIVE OPERATIONS							9,143,185
FISCAL SERVICES	1,508,809		44,925		13,090		2,151,847
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	196,889		128,758		94,760		3,780,922
CONTRACTS ADMINISTRATION	15,065						249,638
MANAGEMENT INFORMATION SYSTEM	884,357				478,328		10,789,116
DMH DIRECTLY OPERATED PROGRAMS (DMH)							31,724,394
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS							8,421,500
PRIVATE CONTRACT PROVIDERS (NGA)							344,181,589
DHS							82,572,843
PUBLIC GUARDIAN(ING)							2,798,078
TARY OFFICE OF MANAGED CARE							425,150
FEE FOR SERVICE - INPATIENT (FFS)							77,380,108
UNALLOWABLE COSTS							51,995,342
STATE HOSPITALS							62,008,587
CARRY FORWARD - CCAP - Worksheet 3-A	358,978		643,889		281,914		7,800,359
CARRY FORWARD - DMH - Worksheet 3-B	158,780		(778,841)				
<b>SUBTOTAL SERVICES &amp; SUPPLIES</b>	<b>3,349,822</b>		<b>358,082</b>		<b>891,218</b>		<b>110,223,873</b>
<b>TOTAL EXPENDITURES</b>							<b>888,852,458</b>
CCAP	232,524		387,195		112,822		4,578,539
EXECUTIVE OFFICE	72,388		120,556		35,128		1,495,878
GENERAL ADMINISTRATIVE OPERATIONS							13,515,188
FISCAL SERVICES	1,782,672		390,814		113,878		7,358,893
MENTAL HEALTH BUREAU ADMINISTRATION / PROGRAM SUPPORT	638,115		317,184		380,783		17,378,072
CONTRACTS ADMINISTRATION	183,147						3,893,275
MANAGEMENT INFORMATION SYSTEM	1,088,319				601,157		13,559,884
DMH DIRECTLY OPERATED PROGRAMS (DMH)							145,776,384
LIFE SUPPORT/SUPP RATES/SPEC SHELTERS							8,421,500
PRIVATE CONTRACT PROVIDERS (NGA)							344,181,589
DHS							82,572,843
PUBLIC GUARDIAN(ING)							4,376,814
TARY OFFICE OF MANAGED CARE							1,177,348
FEE FOR SERVICE - INPATIENT (FFS)							77,380,108
UNALLOWABLE COSTS							53,200,385
STATE HOSPITALS							62,008,587
CARRY FORWARD - CCAP - Worksheet 3-A	358,978		643,889		281,914		7,800,359
CARRY FORWARD - DMH - Worksheet 3-B	158,780		(778,841)				
<b>TOTAL EXPENDITURES</b>	<b>4,785,833</b>		<b>882,787</b>		<b>1,243,560</b>		<b>130,223,873</b>
<b>ADMINISTRATION OVERHEAD RATE</b>							
DMH OH	6,7824%		DMH OH	1,1195%	DMH OH		1,8226%
CCAP	8,3002%		CCAP	9,1717%	CCAP		0,1803%
	8,1883%			1,1417%			1,1883%

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

	Medication Monitoring Services	Indirect Cost Rate <sup>(a)</sup>	Total Indirect Cost	
DMH directly operated	\$ 167,613	15.4730%	\$ 25,935	
Private contract provider	2,813,478	6.3049%	177,387	
Total	<u>\$ 2,981,091</u>		<u>\$ 203,322</u>	- To HDS-1, Line (07).
<b>Average Indirect Cost Rate =</b>			<u><u>6.8204%</u></u>	- To HDS-1, Line (06).

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

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH  
 FY 2002-2003 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(1)			(2)		
	DMH Directly Operated Programs			Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	334,533	-	334,533	5,250	-	5,250
GENERAL ADMINISTRATION OPERATIONS	5,571,883	-	5,571,883	-	-	-
FISCAL SERVICES	1,477,281	-	1,477,281	18,503	-	18,503
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,249,953	-	3,249,953	8,416	-	8,416
CONTRACTS ADMINISTRATION	-	-	-	11,744	-	11,744
MANAGEMENT INFORMATION SYSTEMS	602,735	-	602,735	71,658	-	71,658
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	146,511,850	146,511,850	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	8,909,410	8,909,410	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&E	11,236,365	155,421,060	166,657,425	115,571	-	115,571
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	1,050,049	-	1,050,049	16,478	-	16,478
EXECUTIVE OFFICE	46,850	-	46,850	735	-	735
GENERAL ADMINISTRATION OPERATIONS	14,086,521	-	14,086,521	-	-	-
FISCAL SERVICES	123,954	-	123,954	1,429	-	1,429
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	748,792	-	748,792	3,401	-	3,401
CONTRACTS ADMINISTRATION	-	-	-	1,270	-	1,270
MANAGEMENT INFORMATION SYSTEMS	2,038,584	-	2,038,584	242,364	-	242,364
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	28,032,201	28,032,201	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	6,109,639	6,109,639	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,974,725	2,974,725
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL SS & OTHERS	18,094,751	34,141,840	52,236,591	265,877	2,974,725	3,240,402
<b>TOTAL EXPENDITURES</b>						
CCAP	1,050,049	-	1,050,049	16,478	-	16,478
EXECUTIVE OFFICE	381,383	-	381,383	5,985	-	5,985
GENERAL ADMINISTRATION OPERATIONS	19,658,405	-	19,658,405	-	-	-
FISCAL SERVICES	1,601,215	-	1,601,215	19,932	-	19,932
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,998,746	-	3,998,746	11,816	-	11,816
CONTRACTS ADMINISTRATION	-	-	-	13,014	-	13,014
MANAGEMENT INFORMATION SYSTEMS	2,641,319	-	2,641,319	314,022	-	314,022
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	174,543,851	174,543,851	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	15,019,049	15,019,049	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,974,725	2,974,725
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	29,331,116	189,562,900	218,894,016	381,248	2,974,725	3,355,973
			DMH OH 14.9191%			DMH OH 12.2623%
			CCAP 0.5539%			CCAP 0.5539%
ADMINISTRATION OVERHEAD RATE FOR 2002/2003	29,331,116 / 189,562,900 =	15.4730%		381,248 / 2,974,725 =	12.8162%	
ADMINISTRATION OVERHEAD RATE FOR 2001/2002	25,267,863 / 175,904,855 =	14.3645%		1,380,004 / 6,727,987 =	20.5114%	



COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH  
 FY 2002-2003 YEAR-END COST REPORT

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

	(3)			(4)		
	Private Contract Providers			DHS		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	907,978	-	907,978	35,941	-	35,941
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,009,530	-	4,009,530	158,712	-	158,712
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	8,820,909	-	8,820,909	329,016	-	329,016
CONTRACTS ADMINISTRATION	3,723,329	-	3,723,329	35,809	-	35,809
MANAGEMENT INFORMATION SYSTEMS	2,130,702	-	2,130,702	73,217	-	73,217
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH, PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	0	0
DHS	-	-	-	-	0	0
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>19,592,448</b>	<b>-</b>	<b>19,592,448</b>	<b>632,495</b>	<b>0</b>	<b>632,495</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	2,850,005	-	2,850,005	112,814	-	112,814
EXECUTIVE OFFICE	127,160	-	127,160	5,033	-	5,033
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	336,432	-	336,432	13,317	-	13,317
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	2,032,346	-	2,032,346	78,861	-	78,861
CONTRACTS ADMINISTRATION	293,936	-	293,936	763	-	763
MANAGEMENT INFORMATION SYSTEMS	7,206,513	-	7,206,513	247,637	-	247,637
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH, PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	81,464,004	81,464,004
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	514,504,976	514,504,976	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>12,846,392</b>	<b>514,504,976</b>	<b>527,351,368</b>	<b>458,225</b>	<b>81,464,004</b>	<b>81,922,229</b>
<b>TOTAL EXPENDITURES</b>						
CCAP	2,850,005	-	2,850,005	112,814	-	112,814
EXECUTIVE OFFICE	1,035,138	-	1,035,138	40,975	-	40,975
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	4,345,962	-	4,345,962	172,029	-	172,029
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,853,255	-	10,853,255	407,677	-	407,677
CONTRACTS ADMINISTRATION	4,017,265	-	4,017,265	36,372	-	36,372
MANAGEMENT INFORMATION SYSTEMS	9,337,216	-	9,337,216	320,854	-	320,854
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH, PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	81,464,004	81,464,004
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	514,504,976	514,504,976	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>32,438,840</b>	<b>514,504,976</b>	<b>546,943,816</b>	<b>1,090,720</b>	<b>81,464,004</b>	<b>82,554,724</b>

		DMH OH	5.7509%		DMH OH	1.2004%
		CCAP	0.6539%		CCAP	0.1385%
ADMINISTRATION OVERHEAD RATE FOR 2002/2003	32,438,840 / 514,504,976 =	6.3049%		1,090,720 / 81,464,004 =	1.3389%	
ADMINISTRATION OVERHEAD RATE FOR 2001/2002	32,640,084 / 474,224,462 =	6.8828%		1,235,827 / 86,843,122 =	1.3939%	

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH  
 FY 2002-2003 YEAR-END COST REPORT

INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(5)			(6)		
	Public Guardian			TAR / Office of Managed Care		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	15,158	-	15,158	9,537	-	9,537
GENERAL ADMINISTRATION OPERATIONS	251,011	-	251,011	190,327	-	190,327
FISCAL SERVICES	53,427	-	53,427	33,814	-	33,814
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	321,990	-	321,990	20,544	-	20,544
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	10,008	-	10,008	-	-	-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	5,158,093	5,158,093	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	6,083,585	6,083,585
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SDMC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>651,584</b>	<b>5,158,093</b>	<b>5,809,677</b>	<b>254,022</b>	<b>6,083,585</b>	<b>6,337,606</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	47,579	-	47,579	29,935	-	29,935
EXECUTIVE OFFICE	2,123	-	2,123	1,336	-	1,336
GENERAL ADMINISTRATION OPERATIONS	634,591	-	634,591	481,173	-	481,173
FISCAL SERVICES	4,127	-	4,127	2,596	-	2,596
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	13,921	-	13,921	6,021	-	6,021
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	33,849	-	33,849	-	-	-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	3,431,284	3,431,284	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	320,492	320,492
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SDMC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>736,189</b>	<b>3,431,284</b>	<b>4,167,473</b>	<b>521,061</b>	<b>320,492</b>	<b>841,553</b>
<b>TOTAL EXPENDITURES</b>						
CCAP	47,579	-	47,579	29,935	-	29,935
EXECUTIVE OFFICE	17,281	-	17,281	10,873	-	10,873
GENERAL ADMINISTRATION OPERATIONS	885,601	-	885,601	671,500	-	671,500
FISCAL SERVICES	57,554	-	57,554	36,210	-	36,210
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	335,911	-	335,911	26,565	-	26,565
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	43,857	-	43,857	-	-	-
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	8,589,377	8,589,377	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	6,404,076	6,404,076
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SDMC UNREIMBURSABLE COSTS	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,387,783</b>	<b>8,589,377</b>	<b>9,977,160</b>	<b>775,063</b>	<b>6,404,076</b>	<b>7,179,139</b>

		DMH OH	15.8030%		DMH OH	13.7886%
		CCAP	0.5539%		CCAP	0.5539%
ADMINISTRATION OVERHEAD RATE FOR 2002/2003	1,387,783 / 8,589,377 =	16.1570%		775,063 / 6,404,076 =	14.3428%	
ADMINISTRATION OVERHEAD RATE FOR 2001/2002	1,136,574 / 8,551,089 =	13.2918%		624,977 / 5,114,880 =	12.2193%	

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH  
 FY 2002-2003 YEAR-END COST REPORT

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

	(7)			(8)		
	Fee for Service			SD/MC UNREIMBURSABLE COSTS		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	67,680	-	67,680	63,627	-	63,627
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	242,584	-	242,584	224,264	-	224,264
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	619,561	-	619,561	102,001	-	102,001
CONTRACTS ADMINISTRATION	151,410	-	151,410	-	-	-
MANAGEMENT INFORMATION SYSTEMS	288,073	-	288,073	-	-	-
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	631,590	631,590
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>1,369,307</b>	<b>-</b>	<b>1,369,307</b>	<b>369,892</b>	<b>631,590</b>	<b>1,021,481</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	212,436	-	212,436	199,717	-	199,717
EXECUTIVE OFFICE	9,478	-	9,478	8,911	-	8,911
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	1,572,171	-	1,572,171	17,322	-	17,322
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	148,124	-	148,124	41,215	-	41,215
CONTRACTS ADMINISTRATION	16,371	-	16,371	-	-	-
MANAGEMENT INFORMATION SYSTEMS	974,327	-	974,327	-	-	-
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	90,716,389	90,716,389	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	35,422,836	35,422,836
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>2,932,906</b>	<b>90,716,389</b>	<b>93,649,297</b>	<b>267,165</b>	<b>35,422,836</b>	<b>35,690,001</b>
<b>TOTAL EXPENDITURES</b>						
CCAP	212,436	-	212,436	199,717	-	199,717
EXECUTIVE OFFICE	77,158	-	77,158	72,538	-	72,538
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	1,814,755	-	1,814,755	241,585	-	241,585
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	767,685	-	767,685	143,216	-	143,216
CONTRACTS ADMINISTRATION	167,781	-	167,781	-	-	-
MANAGEMENT INFORMATION SYSTEMS	1,262,400	-	1,262,400	-	-	-
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	90,716,389	90,716,389	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	36,054,425	36,054,425
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>4,302,215</b>	<b>90,716,389</b>	<b>95,018,604</b>	<b>657,056</b>	<b>36,054,425</b>	<b>36,711,481</b>
			DMH OH 4.5083%		DMH OH 1.2685%	
			CCAP 0.2342%		CCAP 0.5539%	
ADMINISTRATION OVERHEAD RATE FOR 2002/2003	4,302,215 / 90,716,389 =	4.7428%		657,056 / 36,054,425 =	1.8224%	
ADMINISTRATION OVERHEAD RATE FOR 2001/2002	3,974,894 / 87,277,446 =	4.5543%		1,184,404 / 60,699,094 =	1.9183%	

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH  
 FY 2002-2003 YEAR-END COST REPORT

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

	(9)			(10)
	Indirect	Direct	Total	Grand Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>				
CCAP	-	-	-	-
EXECUTIVE OFFICE	19,283	-	19,283	1,458,987
GENERAL ADMINISTRATION OPERATIONS	-	-	-	6,013,221
FISCAL SERVICES	67,965	-	67,965	5,265,860
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	165,896	-	165,896	13,638,296
CONTRACTS ADMINISTRATION	-	-	-	3,922,081
MANAGEMENT INFORMATION SYSTEMS	73,242	-	73,242	3,249,636
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	146,511,650
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	8,909,410
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-
DHS	-	-	-	0
PUBLIC GUARDIAN	-	-	-	5,158,093
TAR/OFFICE OF MANAGED CARE	-	-	-	5,083,585
FEE FOR SERVICE	-	-	-	-
STATE HOSPITAL	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	631,590
CONTRACT PROVIDERS	-	-	-	-
SUB-TOTAL S&EB	326,387	-	326,387	200,862,408
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>				
CCAP	60,526	-	60,526	4,579,539
EXECUTIVE OFFICE	2,701	-	2,701	204,327
GENERAL ADMINISTRATION OPERATIONS	-	-	-	15,202,285
FISCAL SERVICES	5,250	-	5,250	2,076,597
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	42,519	-	42,519	3,115,000
CONTRACTS ADMINISTRATION	-	-	-	312,340
MANAGEMENT INFORMATION SYSTEMS	247,722	-	247,722	10,990,996
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	28,032,201
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	6,109,639
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	2,974,725
DHS	-	-	-	81,464,004
PUBLIC GUARDIAN	-	-	-	3,431,284
TAR/OFFICE OF MANAGED CARE	-	-	-	320,482
FEE FOR SERVICE	-	-	-	90,716,389
STATE HOSPITAL	-	43,706,600	43,706,600	43,706,600
SD/MC UNREIMBURSABLE COSTS	-	-	-	35,422,836
CONTRACT PROVIDERS	-	-	-	514,504,978
SUB-TOTAL SS & OTHERS	368,718	43,706,600	44,065,318	843,164,230
<b>TOTAL EXPENDITURES</b>				
CCAP	60,526	-	60,526	4,579,539
EXECUTIVE OFFICE	21,983	-	21,983	1,663,314
GENERAL ADMINISTRATION OPERATIONS	-	-	-	21,215,506
FISCAL SERVICES	73,215	-	73,215	8,382,458
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	208,415	-	208,415	16,753,286
CONTRACTS ADMINISTRATION	-	-	-	4,234,432
MANAGEMENT INFORMATION SYSTEMS	320,964	-	320,964	14,240,631
DMH DIRECTLY OPERATED MH.PROGRAMS-GENERAL	-	-	-	174,543,851
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	15,019,049
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	2,974,725
DHS	-	-	-	81,464,004
PUBLIC GUARDIAN	-	-	-	8,589,377
TAR/OFFICE OF MANAGED CARE	-	-	-	5,404,076
FEE FOR SERVICE	-	-	-	90,716,389
STATE HOSPITAL	-	43,706,600	43,706,600	43,706,600
SD/MC UNREIMBURSABLE COSTS	-	-	-	36,054,425
CONTRACT PROVIDERS	-	-	-	514,504,978
TOTAL EXPENDITURES	685,104	43,706,600	44,391,704	1,044,028,638

	DMH OH	1.4290%
	CCAP	0.1385%
ADMINISTRATION OVERHEAD RATE FOR 2002/2003	685,104 / 43,706,600 =	1.5676%
ADMINISTRATION OVERHEAD RATE FOR 2001/2002	693,847 / 53,666,311 =	1.6656%

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Line	Legal Entity, County of Los Angeles Legal Entity Number: 00019 Mode: 15 - Outpatient (Program 1)	A Mode Total	B Service Function	C Service Function	D Service Function	E Service Function	F Service Function	G Service Function
1	Allocation Percentage	100.00%	3.47%	12.73%	0.04%	0.00%	2.46%	0.15%
2	Total Units	3,303,411	12,463,992	36,492	1,485	1,699,106	111,623	207,416
3	Gross Cost	141,041,839	4,868,261	17,954,573	52,567	3,473,246	207,416	
4	Cost per Unit	1.44	1.44	1.44	1.44	1.44	1.86	1.86
5	SMA per Unit	1.77	1.77	1.77	1.77	1.77	2.28	2.28
6	Published Charge per Unit	1.69	1.69	1.69	1.69	1.69	2.15	2.15
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/02 - 09/30/02	371,928	1,674,052			256,905	10,219
8A		10/01/02 - 09/30/03	1,257,561	4,920,408		875	790,323	26,462
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02	245,946				17,346	
9A		10/01/02 - 09/30/03	768,893				69,223	
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02	8,063				3,414	115
10A		10/01/02 - 09/30/03	32,081				12,943	925
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/03	2,300				73	
11	Healthy Families (SED) Units	07/01/02 - 09/30/02	1,250	6,810			4,737	100
11A		10/01/02 - 09/30/03	10,397	34,270		185	23,185	1,851
12	Non-Medi-Cal Units	07/01/02 - 09/30/02	1,711,223	4,793,474	36,492	425	711,017	99,951
13	Medi-Cal Costs	07/01/02 - 09/30/02	13,304,736	635,765			481,092	16,069
13A		10/01/02 - 09/30/03	41,867,924	1,811,565	7,037,924	1,260	1,427,882	52,868
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	16,875,712	658,306	2,963,072		590,303	23,269
14A		10/01/02 - 09/30/03	50,567,712	2,225,918	8,709,122	1,549	1,751,776	64,893
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	16,299,933	628,555	2,829,149		584,413	22,277
15A		10/01/02 - 09/30/03	48,756,894	2,125,312	8,315,480	1,479	1,874,944	62,047
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02						
16A		10/01/02 - 09/30/03						
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	1,526,052	354,269			32,232	
17A		10/01/02 - 09/30/03	5,667,212	1,107,314			126,629	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	1,854,571	435,324			39,549	
18A		10/01/02 - 09/30/03	7,256,297	1,360,537			157,828	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	1,789,070	415,649			37,814	
19A		10/01/02 - 09/30/03	7,004,325	1,299,091			150,906	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02						
20A		10/01/02 - 09/30/03						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	76,846	12,940	10,027		8,944	214
21A		10/01/02 - 09/30/03	225,780	48,213	15,958		24,050	1,719
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	93,618	15,900	12,321		7,784	262
22A		10/01/02 - 09/30/03	274,878	58,783	19,608		29,510	2,109
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	89,985	15,181	11,784		7,443	251
23A		10/01/02 - 09/30/03	264,349	54,217	18,722		28,216	2,017
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02						
24A		10/01/02 - 09/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/03	9,318	3,313			138	
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/03	11,238	4,071			166	
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/03	10,867	3,667			159	
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 09/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02	93,400	1,801	9,810		8,902	186
29A		10/01/02 - 09/30/03	421,758	14,934	49,366		43,082	3,439
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	113,700	2,213	12,064		10,800	228
30A		10/01/02 - 09/30/03	513,272	16,350	60,668		52,862	4,220
31	Healthy Families Published Charges	07/01/02 - 09/30/02	109,354	2,113	11,509		10,327	218
31A		10/01/02 - 09/30/03	493,767	17,520	57,916		50,543	4,035
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						
32A		10/01/02 - 09/30/03						
33	Non-Medi-Cal Costs		77,126,143	2,485,043	6,905,073	612	1,321,197	129,962

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

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00019 Modic: 15 - Outpatient (Program 1)	CR	H	CR	I	CR	J	CR	K	CR	L	CR	M	CR	N
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	16	17	31	33	34	41	42							
2 Total Units	0.00%	0.00%	0.02%	0.02%	0.94%									
3 Gross Cost	1,449	905	12,379	17,745	707,088	439,861	25,478,750							
4 Cost per Unit	2,892	1,862	23,186	33,236	1,324,365	817,341	47,344,096							
5 SMA per Unit	1.86	1.87	1.87	1.87	1.87	1.86	1.86							
6 Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28							
7 Negotiated Rate / Cost per Unit	2.18	2.18	2.18	2.18	2.18	2.18	2.18							
8 Medi-Cal Units			5,687	420	142,021	42,903	2,370,218							
9 Medicare/Medi-Cal Crossover Units		465			293,528	126,091	7,098,850							
10 Enhanced SD/MC (Children) Units					2,480		229,084							
10A Enhanced SD/MC (Refugees) Units					8,515		1,009,602							
10B Healthy Families (SED) Units					1,260		14,409							
11 Non-Medi-Cal Units					465		34,857							
12 Medi-Cal Costs			10,652	787	268,003	79,721	4,404,201							
13 Medicare/Medi-Cal Crossover Costs		753	1,761	1,742	549,770	234,300	13,190,858							
14 Enhanced SD/MC SMA Upper Limits			12,960	958	323,008	97,819	5,404,067							
14A Medi-Cal Published Charges			2,143	2,120	609,239	287,407	18,185,401							
15 Medi-Cal Negotiated Rates			12,398	916	309,509	93,529	5,167,076							
16 Medicare/Medi-Cal Crossover Negotiated Rates			2,049	2,027	639,887	274,878	19,476,515							
17 Medicare/Medi-Cal Crossover Costs			1,086		4,645		426,679							
17A Enhanced SD/MC SMA Upper Limits			1,322		5,654		522,312							
18 Medicare/Medi-Cal Crossover Published Charges			1,204		19,414		2,301,893							
18A Medi-Cal Published Charges					5,408		496,403							
18B Medicare/Medi-Cal Crossover Negotiated Rates					18,593		2,200,932							
20A Enhanced SD/MC Costs			56		2,390		26,775							
21 Medicare/Medi-Cal Crossover Costs			68		871		8,962							
22 Enhanced SD/MC SMA Upper Limits			65		2,873		32,853							
23 Medicare/Medi-Cal Crossover Published Charges					1,090		79,018							
23A Medi-Cal Published Charges					2,747		31,412							
23B Medicare/Medi-Cal Crossover Negotiated Rates					6,442		75,552							
24A Enhanced SD/MC Costs			28		3,272		42,015							
25 Medicare/Medi-Cal Crossover Costs			34		10,979		14,167							
26 Enhanced SD/MC SMA Upper Limits			570		3,983		51,503							
27 Medicare/Medi-Cal Crossover Published Charges					3,608		46,202							
27A Medi-Cal Published Charges					12,778		16,608							
27B Medicare/Medi-Cal Crossover Negotiated Rates					2,468		31,309							
28 Healthy Families Costs			465		10,979		14,167							
28A Medicare/Medi-Cal Crossover Costs			570		3,983		51,503							
30 Healthy Families SMA Upper Limits			545		3,608		46,202							
30A Medicare/Medi-Cal Crossover Published Charges					12,778		16,608							
31 Healthy Families Published Charges					2,468		31,309							
32 Medicare/Medi-Cal Crossover Negotiated Rates					10,979		14,167							
32A Healthy Families Negotiated Rates					3,983		51,503							
33 Non-Medi-Cal Costs		2,892	9,603	25,173	470,516	476,413	27,143,145							

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 BH 1066A (05/03)

DEPARTMENT OF MENTAL HEALTH  
 PAGE 3 OF 4  
 Fiscal Year 2002-2003  
 DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00019	Local Entity: County of Los Angeles	CR	O	P	Q	R	S	T	U
Model: 15 - Outpatient (Program 1)		CR	CR	CR	CR	CR	CR	CR	CR
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	44		47	52	54	56	61	82
2	Total Units	0.04%		0.01%	8.23%	0.07%	0.02%	0.12%	24.73%
3	Gross Cost	29,597		9,486	6,287,216	54,800	13,483	46,696	9,758,925
4	Cost per Unit	54,941		10,194	11,682,781	101,828	25,054	167,613	34,679,728
5	SMA per Unit	1.66		1.86	1.66	1.66	1.66	3.57	3.57
6	Published Charge per Unit	2.28		2.28	2.28	2.28	2.28	4.23	4.23
7	Negotiated Rate / Cost per Unit	2.18		2.18	2.18	2.18	2.18	4.16	4.16
8	Medi-Cal Units		30		716,510	3,910		5,330	840,801
9A	Medicare/Medi-Cal Crossover Units		2,914		2,203,819	14,262		13,585	2,835,947
10	Enhanced SD/MC (Children) Units				107,214				114,848
10B	Enhanced SD/MC (Refugees) Units				397,216			60	487,725
11	Healthy Families (SED) Units				457			790	3,339
12	Non-Medi-Cal Units		29,567			1,435		280	4,230
13	Medi-Cal Costs		58		1,331,404	7,285		19,050	3,004,423
14	Medi-Cal SMA Upper Limits		5,415		4,085,092	28,501		48,555	9,385,492
15	Medi-Cal Published Charges		88		1,853,043	8,915		22,548	3,555,742
16	Medi-Cal Negotiated Rates		8,353		4,804,325	31,081		57,465	11,197,756
17	Medicare/Medi-Cal Crossover Costs				189,223				408,410
18	Medicare/Medi-Cal Crossover SMA Upper Limits				244,448				1,743,198
19	Medicare/Medi-Cal Crossover Published Charges				905,652				484,536
20	Medicare/Medi-Cal Crossover Negotiated Rates				233,177				2,063,077
21	Enhanced SD/MC Costs				865,931				476,520
22	Enhanced SD/MC SMA Upper Limits								2,026,906
23	Enhanced SD/MC Published Charges								
24	Enhanced SD/MC Negotiated Rates								
25	Healthy Families Costs								
26	Healthy Families SMA Upper Limits								
27	Healthy Families Published Charges								
28	Healthy Families Negotiated Rates								
29	Non-Medi-Cal Costs		54,941		4,042	5,989,891	25,054	95,089	20,213,320
30A	Medicare/Medi-Cal Crossover Costs								
30B	Medicare/Medi-Cal Crossover SMA Upper Limits								
30C	Medicare/Medi-Cal Crossover Published Charges								
30D	Medicare/Medi-Cal Crossover Negotiated Rates								
31	Enhanced SD/MC Costs								
32	Enhanced SD/MC SMA Upper Limits								
33	Enhanced SD/MC Published Charges								
34	Enhanced SD/MC Negotiated Rates								
35	Healthy Families Costs								
36	Healthy Families SMA Upper Limits								
37	Healthy Families Published Charges								
38	Healthy Families Negotiated Rates								
39	Non-Medi-Cal Costs								

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	County	CR V	CR W	CR X	CR Y	CR Z	CR AA	CR AB
Mode	Program		Function	Function	Function	Function	Function	Function	Function
1	Allocation Percentage		65	87	71	74	78	77	
2	Total Units		0.01%	0.00%	0.01%	0.00%	0.00%	12.74%	
3	Gross Cost		2,505	20	5,757	842	280	6,242,090	
4	Cost per Unit		8,953	71	16,570	2,423	806	17,666,076	
5	SMA per Unit		3.57	3.57	2.86	2.00	2.86	2.86	
6	Published Charge per Unit		4.23	4.23	3.41	3.41	3.41	3.41	
7	Negotiated Rate / Cost per Unit		4.16	4.16	3.35	3.35	3.35	3.35	
8	Medi-Cal Units	07/01/02 - 09/30/02		655				462,537	
8A	Medi-Cal Units	10/01/02 - 09/30/03		20	1,462			1,269,874	
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02						35,808	
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 09/30/03						131,333	
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02						1,325	
10A	Enhanced SD/MC (Children) Units	10/01/02 - 09/30/03						7,801	
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/02						1,912	
11	Healthy Families (SED) Units	07/01/02 - 09/30/02			85			10,739	
11A	Healthy Families (SED) Units	10/01/02 - 09/30/03			3,335		280	4,290,870	
12	Non-Medi-Cal Units		2,505						
13	Medi-Cal Costs	07/01/02 - 09/30/02		2,461				1,331,278	
13A	Medi-Cal Costs	10/01/02 - 09/30/03		71	4,298			3,741,599	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02			2,916			1,877,251	
14A	Medi-Cal SMA Upper Limits	10/01/02 - 09/30/03		85	5,064			4,432,911	
15	Medi-Cal Published Charges	07/01/02 - 09/30/02			2,864			1,549,489	
15A	Medi-Cal Published Charges	10/01/02 - 09/30/03		83	4,985			4,354,913	
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02							
16A	Medi-Cal Negotiated Rates	10/01/02 - 09/30/03							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02						102,467	
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 09/30/03						378,004	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02						121,423	
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 09/30/03						447,846	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02						119,287	
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 09/30/03						439,988	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 09/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02						3,814	
21A	Enhanced SD/MC Costs	10/01/02 - 09/30/03						22,453	
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02						4,518	
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 09/30/03						26,801	
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02						4,439	
23A	Enhanced SD/MC Published Charges	10/01/02 - 09/30/03						28,133	
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 09/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/02							
25A	Enhanced SD/MC (Refugees) Costs	10/01/02 - 09/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/02							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 09/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/02							
27A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 09/30/03							
28	Healthy Families Costs	07/01/02 - 09/30/02							
28A	Healthy Families Costs	10/01/02 - 09/30/03			245			5,503	
29	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02						30,909	
29A	Healthy Families SMA Upper Limits	10/01/02 - 09/30/03			290			6,520	
30	Healthy Families Published Charges	07/01/02 - 09/30/02						38,620	
30A	Healthy Families Published Charges	10/01/02 - 09/30/03			285			8,405	
31	Healthy Families Negotiated Rates	07/01/02 - 09/30/02						35,976	
31A	Healthy Families Negotiated Rates	10/01/02 - 09/30/03							
32	Non-Medi-Cal Costs		6,903						
32A	Non-Medi-Cal Costs				9,569	2,423	808	12,350,028	
33	Non-Medi-Cal Costs								



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MR 1946A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity, Agency Health Services Legal Entity Number 00519 Mode: 15 - Outpatient (Program 1)	A		B		C		D		E		F		G	
	Mode Total	Service Function 03	Service Function 04	Service Function 10	Service Function 10	Service Function 10	Service Function 10	Service Function 10	Service Function 10	Service Function 10	Service Function 10	Service Function 10	Service Function 10	Service Function 10
1 Allocation Percentage	100.00%	2.32%	17.99%	3.10%	23.75%	1.69%	14.16%	23.75%	1.69%	14.16%	23.75%	1.69%	14.16%	
2 Total Units	18,563	139,875	18,831	18,831	144,310	5,785	48,712	144,310	5,785	48,712	144,310	5,785	48,712	
3 Gross Cost	984,839	22,862	171,185	30,517	233,852	16,666	139,408	233,852	16,666	139,408	233,852	16,666	139,408	
4 Cost per Unit		1.73	1.23	1.62	1.62	2.86	2.86	1.62	2.86	2.86	1.62	2.86	2.86	
5 SMA per Unit		1.77	1.77	2.28	2.28	4.23	4.23	2.28	4.23	4.23	2.28	4.23	4.23	
6 Published Charge per Unit		1.43	1.43	1.88	1.88	3.32	3.32	1.88	3.32	3.32	1.88	3.32	3.32	
7 Negotiated Rate / Cost per Unit		1.43	1.43	1.88	1.88	3.32	3.32	1.88	3.32	3.32	1.88	3.32	3.32	
8 Medi-Cal Units	4,133	18,863	2,243	11,434	2,102	13,581	2,102	11,434	2,102	13,581	2,102	13,581		
8A	14,297	83,014	5,567	31,647	3,478	33,493	3,478	31,647	3,478	33,493	3,478	33,493		
9 Medicare/Medi-Cal Crossover Units														
9A														
10 Enhanced SD/MC (Children) Units														
10A														
10B Enhanced SD/MC (Refugees) Units														
10B														
11 Healthy Families (SED) Units														
11A														
12 Non-Medi-Cal Units	193	37,198	11,021	101,229	204	1,638	204	1,638	204	1,638	204	1,638		
13 Medi-Cal Costs	208,062	3,069	23,005	3,635	18,529	38,868	38,868	18,529	3,635	38,868	18,529	3,635		
13A	525,131	17,623	102,328	9,022	51,288	9,856	95,851	51,288	9,022	95,856	51,288	9,022		
14 Medi-Cal SMA Upper Limits	296,773	7,315	33,034	5,114	26,070	8,891	87,448	26,070	5,114	87,448	26,070	5,114		
14A	750,079	25,308	146,835	12,893	72,155	14,716	141,675	72,155	12,893	141,675	72,155	12,893		
15 Medi-Cal Published Charges	241,372	5,910	28,888	4,217	21,498	6,979	65,069	21,498	4,217	65,069	21,498	4,217		
15A	609,203	20,445	118,710	10,466	59,406	11,550	111,197	59,406	10,466	111,197	59,406	10,466		
16 Medi-Cal Negotiated Rates	609,203	20,445	118,710	10,466	59,406	11,550	111,197	59,406	10,466	111,197	59,406	10,466		
16A														
17 Medicare/Medi-Cal Crossover Costs														
17A														
18 Medicare/Medi-Cal Crossover SMA Upper Limits														
18A														
19 Medicare/Medi-Cal Crossover Published Charges														
19A														
20 Medicare/Medi-Cal Crossover Negotiated Rates														
20A														
21 Enhanced SD/MC Costs														
21A														
22 Enhanced SD/MC SMA Upper Limits														
22A														
23 Enhanced SD/MC Published Charges														
23A														
24 Enhanced SD/MC Negotiated Rates														
24A														
25 Enhanced SD/MC (Refugees) Costs														
25A														
26 Enhanced SD/MC (Refugees) SMA Upper Limits														
26A														
27 Enhanced SD/MC (Refugees) Published Charges														
27A														
28 Enhanced SD/MC (Refugees) Negotiated Rates														
28A														
29 Healthy Families Costs														
29A														
30 Healthy Families SMA Upper Limits														
30A														
31 Healthy Families Published Charges														
31A														
32 Healthy Families Negotiated Rates														
32A														
33 Non-Medi-Cal Costs	251,447	164	45,652	17,890	184,017	584	4,988	184,017	17,890	4,988	184,017	17,890	4,988	

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity, Aspin Health Services Legal Entity Number: 00518 Mode: 15 - Outpatient (Program 1)	NR H Service Function	NR I Service Function	NR J Service Function	NR K Service Function	NR L Service Function	NR M Service Function	NR N Service Function
1	Allocation Percentage	71	77	58	12			
2	Total Units	0.35%	2.45%	34.73%	0.04%			
3	Gross Cost	1,549	10,028	211,011	769			
4	Cost per Unit	3,725	24,117	341,954	436			
5	SMA per Unit	2.40	2.40	1.02	1.62			
6	Published Charge per Unit	3.41	3.41	2.28	2.28			
7	Negotiated Rate / Cost per Unit	2.79	2.79	1.88	1.88			
8		2.79	2.79	1.88	1.88			
9	Medi-Cal Units	327	1,052	67,816	269			
10	Medicare/Medi-Cal Crossover Units	1,222	8,318	133,383				
11	Enhanced SD/MC (Children) Units							
12	Enhanced SD/MC (Refugees) Units							
13	Healthy Families (SED) Units							
14	Non-Medi-Cal Units		648	10,032				
15	Medi-Cal Costs	786	2,554	109,575				
16	Medicare/Medi-Cal Crossover SMA Upper Limits	2,939	20,005	246,121				
17	Medi-Cal Published Charges	1,115	3,621	154,164				
18	Medi-Cal Negotiated Rates	4,167	28,384	304,089				
19	Medicare/Medi-Cal Crossover Published Charges	3,409	23,207	250,722				
20	Medicare/Medi-Cal Crossover Negotiated Rates	912	2,963	127,118				
21	Enhanced SD/MC Costs	3,409	2,963	127,118				
22	Enhanced SD/MC (Refugees) Costs							
23	Enhanced SD/MC (Refugees) SMA Upper Limits							
24	Enhanced SD/MC (Refugees) Published Charges							
25	Enhanced SD/MC (Refugees) Negotiated Rates							
26	Healthy Families Costs							
27	Healthy Families SMA Upper Limits							
28	Healthy Families Published Charges							
29	Healthy Families Negotiated Rates							
30	Non-Medi-Cal Costs		1,568	16,257	436			



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity	NR H	NR I	CR J	NR K	NR L	NR M	NR N
	Legal Entity Number, 00173	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 18 - Outpatient (Program 1)	41	42	42	52	54	56	61
1	Allocation Percentage	1.19%	47.59%	0.00%	3.40%	0.04%	20.53%	0.06%
2	Total Units	21,407	853,051	1,582	61,010	651	367,062	868
3	Gross Cost	34,444	1,372,581	2,513	96,187	1,047	592,063	2,640
4	Cost per Unit	1.61	1.61	1.61	1.61	1.61	1.61	2.97
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28	4.73
6	Published Charge per Unit	1.90	1.90	1.90	1.90	1.90	1.90	3.51
7	Negotiated Rate / Cost per Unit	1.90	1.90	1.61	1.90	1.90	1.90	3.51
8	Medi-Cal Units	4,243	120,015		9,438	282	365,540	578
9	Medicare/Medi-Cal Crossover Units	12,188	410,406		32,111	388		
10	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Children) Units							
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
11A	Healthy Families (SED) Units							
12	Non-Medi-Cal Units	4,895	322,830	1,582	19,481		2,442	90
13	Medi-Cal Costs	6,827	183,107		15,186	454		654
14	Medi-Cal SMA Upper Limits	19,580	860,354		51,067	504	588,163	1,716
15	Medi-Cal Published Charges	9,674	273,834		21,519	843		931
16	Medi-Cal Negotiated Rates	27,745	815,728		73,213	841	833,431	2,445
17	Medicare/Medi-Cal Crossover Costs	8,062	228,059		17,832	536		772
18	Medicare/Medi-Cal Crossover Published Charges	23,121	779,771		61,011	701	684,528	2,029
19	Medicare/Medi-Cal Crossover Negotiated Rates	6,082	228,029		17,832	536		772
20	Enhanced SD/MC Costs	23,121	779,771		61,011	701	684,528	2,029
21	Enhanced SD/MC SMA Upper Limits							
22	Enhanced SD/MC Published Charges							
23	Enhanced SD/MC Negotiated Rates							
24	Healthy Families Costs							
25	Healthy Families SMA Upper Limits							
26	Healthy Families Published Charges							
27	Healthy Families Negotiated Rates							
28	Non-Medi-Cal Costs	8,037	519,120	2,513	31,313	0	3,929	268
29	Non-Medi-Cal SMA Upper Limits							
30	Non-Medi-Cal Published Charges							
31	Non-Medi-Cal Negotiated Rates							
32	Non-Medi-Cal Units							
33	Non-Medi-Cal Costs							

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity Number: 00173	Legal Entity Name: ASSOCIATE LEAGUE FOR MEXICAN-AMERICA	Mode: 19 - Outpatient (Program 1)	NR	NR	P	Q	R	S	T	U
				Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage			52	77						
2	Total Units			5,844	0.20%						
3	Gross Cost			50,051	3,011						
4	Cost per Unit			188	457	7,599					
5	SMA per Unit			2.97		2.52					
6	Published Charge per Unit			4.23		3.41					
7	Negotiated Rate / Cost per Unit			3.51		2.98					
8	Medi-Cal Units			8,983		479					
9	Medicare/Medi-Cal Crossover Units			31,009		2,223					
10	Enhanced SD/MC (Children) Units										
10A	Enhanced SD/MC (Refugees) Units										
11	Healthy Families (SED) Units										
12	Non-Medi-Cal Units			16,589		309					
13	Medi-Cal Costs			26,702		1,209					
13A	Medi-Cal SMA Upper Limits			82,173		6,510					
14	Medi-Cal Published Charges			37,988		1,833					
14A	Medi-Cal Negotiated Rates			131,188		7,590					
15	Medi-Cal Crossover Costs			31,530		1,427					
15A	Medi-Cal Crossover SMA Upper Limits			108,842		6,825					
16	Medi-Cal Published Charges			31,530		1,427					
16A	Medi-Cal Negotiated Rates			108,842		6,825					
17	Medicare/Medi-Cal Crossover Costs										
17A	Medicare/Medi-Cal Crossover SMA Upper Limits										
18	Medicare/Medi-Cal Published Charges										
18A	Medicare/Medi-Cal Negotiated Rates										
19	Enhanced SD/MC Costs										
19A	Enhanced SD/MC SMA Upper Limits										
20	Enhanced SD/MC Published Charges										
20A	Enhanced SD/MC Negotiated Rates										
21	Healthy Families Costs										
21A	Healthy Families SMA Upper Limits										
22	Healthy Families Published Charges										
22A	Healthy Families Negotiated Rates										
23	Non-Medi-Cal Costs										
23A	Non-Medi-Cal SMA Upper Limits										
24	Non-Medi-Cal Published Charges										
24A	Non-Medi-Cal Negotiated Rates										
25	Allocation Percentage										
25A	Allocation Percentage										
26	Enhanced SD/MC (Refugees) Costs										
26A	Enhanced SD/MC (Refugees) SMA Upper Limits										
27	Enhanced SD/MC (Refugees) Published Charges										
27A	Enhanced SD/MC (Refugees) Negotiated Rates										
28	Healthy Families Costs										
28A	Healthy Families SMA Upper Limits										
29	Healthy Families Published Charges										
29A	Healthy Families Negotiated Rates										
30	Non-Medi-Cal Costs										
30A	Non-Medi-Cal SMA Upper Limits										
31	Non-Medi-Cal Published Charges										
31A	Non-Medi-Cal Negotiated Rates										
32	Allocation Percentage										
32A	Allocation Percentage										
33	Non-Medi-Cal Costs			49,607		790					

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number: 00178 Mode: 15 - Outpatient (Program 1)	A		B		C		D		E		F		G	
	Mode Total	Service Function	03	04	10	12	31	34	03	04	10	12	31	34
1 Allocation Percentage	100.00%		0.24%	9.93%	15.29%	0.52%	0.09%	2.46%						
2 Total Units			69,337	81,655	210,844	7,191	478	13,170						
3 Gross Cost	1,381,623		3,362	137,154	210,844	7,191	1,234	34,007						
4 Cost per Unit			2.01	2.01	2.50	2.58	2.58	2.58						
5 SMA per Unit			1.77	1.77	2.26	2.26	2.26	2.26						
6 Published Charge per Unit			2.73	2.73	2.03	2.03	2.03	2.03						
7 Negotiated Rate / Cost per Unit			1.71	1.71	2.20	2.20	2.20	2.20						
8 Med-Cal Units			19,622	46,845	54,602	2,785	343	10,880						
9 Medicare/Medi-Cal Crossover Units			1,870	2,000										
9A Enhanced SD/MC (Children) Units			361,283	39,362	84,890			5,887						
10A Enhanced SD/MC (Refugees) Units			898,004	94,019	140,960	7,191	866	28,119						
11A Healthy Families (SED) Units			318,907	34,731	57,121			308						
12 Non-Medi-Cal Units			872,141	2,985	82,916	6,300	782	24,829						
13 Med-Cal Costs			296,116	53,598	50,858			274						
13A Medicare/Medi-Cal Crossover Costs			811,034	4,573	127,887	5,854	297	22,107						
14 Med-Cal SMA Upper Limits			307,816	2,864	80,105	6,127	755	23,868						
14A Med-Cal Published Charges														
15A Med-Cal Negotiated Rates														
16 Medicare/Medi-Cal Crossover Costs														
17 Medicare/Medi-Cal Crossover SMA Upper Limits														
18 Medicare/Medi-Cal Crossover Published Charges														
19 Medicare/Medi-Cal Crossover Negotiated Rates														
20 Enhanced SD/MC Costs														
21 Enhanced SD/MC SMA Upper Limits														
22 Enhanced SD/MC Published Charges														
23 Enhanced SD/MC Negotiated Rates														
24 Enhanced SD/MC (Refugees) Costs														
25 Enhanced SD/MC (Refugees) SMA Upper Limits														
26 Enhanced SD/MC (Refugees) Published Charges														
27 Enhanced SD/MC (Refugees) Negotiated Rates														
28 Healthy Families Costs														
29A Healthy Families SMA Upper Limits														
30A Healthy Families Published Charges														
31A Healthy Families Negotiated Rates														
32 Non-Medi-Cal Costs														
32A Non-Medi-Cal SMA Upper Limits														
33 Non-Medi-Cal Published Charges														
33A Non-Medi-Cal Negotiated Rates														
33 Non-Medi-Cal Costs	32,335			3,753	5,154			(0)						(0)

DETAIL COST REPORT

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

County: Los Angeles  
 County Code: 19

	NR H Service Function	NR I Service Function	NR J Service Function	NR K Service Function	NR L Service Function	NR M Service Function	NR N Service Function
1	41	42	52	54	61	62	
2	1.40%	58.75%	4.78%	0.03%	0.24%	8.30%	
3	7,491	303,633	25,993	150	705	23,875	
3	19,343	784,022	66,085	387	3,364	114,810	
4	2.56	2.56	2.56	2.56	4.80	4.80	
5	2.28	2.28	2.28	2.28	4.23	4.23	
6	2.03	2.03	2.03	2.03	2.53	2.53	
7	2.20	2.20	2.20	2.20	4.09	4.09	
8	30	78,278	6,154			6,850	
9A	7,461	217,189	19,205	150	705	16,685	
9B							
9C							
10							
10A							
10B							
11							
11A							
12		8,186	234			390	
13	77	202,124	15,890			32,883	
13A	19,285	560,811	49,590	387	3,364	79,999	
14	68	178,474	14,031			28,976	
14A	17,011	485,181	43,787	342	2,982	70,403	
15	61	158,954	12,493			17,331	
15A	15,146	440,894	38,966	305	1,784	42,162	
16	66	172,212	13,539			26,017	
16A	16,414	477,816	42,251	330	2,883	68,160	
17							
17A							
18							
18A							
19							
19A							
20							
20A							
21							
21A							
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22A							
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23A							
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24A							
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26							
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28							
29							
29A							
30							
30A							
31							
31A							
32							
32A							
33		21,086	604			1,728	
33A							

County: Los Angeles  
County Code: 19

		Legal Entity: Child & Family Center Legal Entity Number: 00210 Modier: 15 - Outpatient (Program 1)		NR		NR		NR		NR		NR	
		Mode Total		B	C	D	E	F	G				
				Service Function 03	Service Function 04	Service Function 06	Service Function 10	Service Function 12	Service Function 14				
1	Allocation Percentage	100.00%											
2	Total Units	80,816		2,07%	4,72%	0,15%	3,31%	1,81%	0,28%				
3	Gross Cost	4,971,362		138,961	229,972	7,494	161,386	88,314	13,079				
4	Cost per Unit	61		1,66	1,66	1,66	1,66	2,06	2,06				
5	SMA per Unit	1,77		1,77	1,77	1,77	1,77	2,28	2,28				
6	Published Charge per Unit	1,68		1,68	1,68	1,68	1,68	2,12	2,12				
7	Negotiated Rate / Cost per Unit	1,57		1,57	1,57	1,57	1,57	1,96	1,96				
8	Medi-Cal Units			6,286	39,234	670	16,455	1,789	350				
9A	Medicare/Medi-Cal Crossover Units			7,860	51,322		52,769	8,780					
10	Enhanced SD/MC (Children) Units												
10A	Enhanced SD/MC (Refugees) Units												
11	Healthy Families (SED) Units												
11A	Healthy Families (SED) Units			290	4,053	40	4,630	1,960					
12	Non-Medi-Cal Units			48,390	35,052	3,815	2,604	30,366	6,300				
13	Medi-Cal Costs	690,132		10,410	64,977	1,110	37,961	3,700	720				
13A	Medi-Cal Costs	2,295,000		13,050	84,996		108,544	18,019					
14	Medi-Cal SMA Upper Limits	2,515,310		11,126	69,444	1,186	42,077	4,102					
14A	Medi-Cal Published Charges	708,997		13,948	90,840		120,313	19,973					
15	Medi-Cal Negotiated Rates	2,333,644		13,238	65,913	1,126	38,125	3,814					
16	Medicare/Medi-Cal Crossover Costs	654,242		9,699	61,697	1,052	35,987	3,508					
16A	Medicare/Medi-Cal Crossover Costs	2,148,155		13,372	80,576		102,900	17,062					
17	Medicare/Medi-Cal Crossover Limits												
17A	Medicare/Medi-Cal Crossover Limits												
18	Enhanced SD/MC Published Charges												
18A	Enhanced SD/MC Negotiated Rates												
19	Healthy Families Published Charges												
19A	Healthy Families Negotiated Rates												
20	Healthy Families Published Charges												
20A	Healthy Families Negotiated Rates												
21	Enhanced SD/MC Costs												
21A	Enhanced SD/MC Costs												
22	Enhanced SD/MC SMA Upper Limits												
22A	Enhanced SD/MC SMA Upper Limits												
23	Enhanced SD/MC Published Charges												
23A	Enhanced SD/MC Negotiated Rates												
24	Enhanced SD/MC Costs												
24A	Enhanced SD/MC Costs												
25	Enhanced SD/MC (Refugees) Costs												
26	Enhanced SD/MC (Refugees) SMA Upper Limits												
27	Enhanced SD/MC (Refugees) Published Charges												
28	Enhanced SD/MC (Refugees) Negotiated Rates												
29	Healthy Families Costs	61,987		480	6,712	68	9,524	4,080					
29A	Healthy Families Costs	227,549		7,174	16,284	71	10,566	4,537					
30	Healthy Families SMA Upper Limits	282,554		513	6,809	67	9,816	4,218					
30A	Healthy Families SMA Upper Limits	63,776		487	15,456	63	9,020	3,661					
31	Healthy Families Published Charges	234,251		455	14,444		5,356						
31A	Healthy Families Published Charges	56,764											
32	Healthy Families Negotiated Rates	215,716											
32A	Healthy Families Negotiated Rates	1,025,693		76,778	58,051	6,318	82,501	3,561					
33	Non-Medi-Cal Costs			76,778	58,051	6,318	82,501	3,561					



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1000A (02/03)

DETAIL COST REPORT

County: Los Angeles  
County Code: 19

	Legal Entity: Child & Family Center Legal Entity Number: 00210 Mode: 15 - Outpatient (Program 1)	NR H Service Function	NR I Service Function	NR J Service Function	NR K Service Function	NR L Service Function	NR M Service Function	NR N Service Function
1	Allocation Percentage	17	31	33	34	37	41	42
2	Total Units	0.01%	0.00%	0.15%	0.43%	0.01%	21.11%	36.61%
3	Gross Cost	220	20	3,620	10,232	120	500,028	867,028
4	Cost per Unit	453	41	7,446	21,047	247	1,028,541	1,783,451
5	SMA per Unit	2.06	2.06	2.06	2.06	2.06	2.06	2.06
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit	2.12	2.12	2.12	2.12	2.12	2.12	2.12
8	Medi-Cal Units	1.95	1.95	1.95	1.95	1.95	1.95	1.95
9A	Medicare/Medi-Cal Crossover Units	20	20		1,584	120	26,735	145,422
9B	Enhanced SD/MC (Children) Units	220			3,220		86,088	501,004
10A	Enhanced SD/MC (Refugees) Units							
10B	Healthy Families (SED) Units							
11A	Non-Medi-Cal Units							
12	Medi-Cal Costs			3,620	5,428		358,503	139,709
13A	Medicare/Medi-Cal Crossover Costs	453	41		3,258	247	181,185	1,030,563
13B	Enhanced SD/MC SMA Upper Limits	502	48		3,612	274	60,956	331,562
14A	Medi-Cal Published Charges	466	42		3,368	264	186,747	1,092,128
14B	Medi-Cal Negotiated Rates	426	39		3,099	234	82,133	283,573
15A	Medicare/Medi-Cal Crossover Costs							
15B	Enhanced SD/MC SMA Upper Limits							
16A	Medi-Cal Published Charges							
16B	Medi-Cal Negotiated Rates							
17A	Enhanced SD/MC Costs							
17B	Enhanced SD/MC SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover Published Charges							
18B	Medicare/Medi-Cal Crossover Negotiated Rates							
19A	Enhanced SD/MC Costs							
19B	Enhanced SD/MC SMA Upper Limits							
20A	Enhanced SD/MC Published Charges							
20B	Enhanced SD/MC Negotiated Rates							
21A	Enhanced SD/MC Costs							
21B	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC Published Charges							
22B	Enhanced SD/MC Negotiated Rates							
23A	Enhanced SD/MC Costs							
23B	Enhanced SD/MC SMA Upper Limits							
24A	Enhanced SD/MC Published Charges							
24B	Enhanced SD/MC Negotiated Rates							
25A	Enhanced SD/MC (Refugees) Costs							
25B	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A	Enhanced SD/MC (Refugees) Published Charges							
26B	Enhanced SD/MC (Refugees) Negotiated Rates							
27A	Healthy Families Costs							
27B	Healthy Families SMA Upper Limits							
28A	Healthy Families Published Charges							
28B	Healthy Families Negotiated Rates							
29A	Non-Medi-Cal Costs							
29B	Non-Medi-Cal SMA Upper Limits							
30A	Non-Medi-Cal Published Charges							
30B	Non-Medi-Cal Negotiated Rates							
31A	Non-Medi-Cal Costs							
31B	Non-Medi-Cal SMA Upper Limits							
32A	Non-Medi-Cal Published Charges							
32B	Non-Medi-Cal Negotiated Rates							
33	Non-Medi-Cal Costs		0	7,446	11,165		737,432	287,378

DETAIL COST REPORT

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

County: Los Angeles  
 County Code: 19

	NR	O	NR	P	NR	Q	NR	R	NR	S	NR	T	NR	U
		Service Function		Service Function		Service Function		Service Function		Service Function		Service Function		Service Function
Legal Entity: Child & Family Center														
Legal Entity Number: 00210														
Mode: 15 - Outpatient (Program 1)														
1 Allocation Percentage		1.96%	45	0.08%	47	2.23%	52	0.15%	53	2.44%	54	15.92%	55	0.07%
2 Total Units		46,480		1,910		52,819		3,669		57,882		377,007		920
3 Gross Cost		95,606		3,820		108,545		7,547		119,062		775,494		3,251
4 Cost per Unit		2.06		2.00		2.06		2.06		2.06		2.06		3.53
5 SMA per Unit		2.28		2.28		2.28		2.28		2.28		2.28		4.23
6 Published Charge per Unit		2.12		2.12		2.12		2.12		2.12		2.12		3.64
7 Negotiated Rate / Cost per Unit		1.95		1.95		1.95		1.95		1.95		1.95		3.35
8 Medi-Cal Units		1,290		1,910		35,487		3,669		8,502		80,070		165
8A Medicare/Medi-Cal Crossover Units														
9 Enhanced SD/MC (Children) Units														
10A Enhanced SD/MC (Refugees) Units														
10B Healthy Families (SED) Units														
11 Non-Medi-Cal Units		45,200		6,700		6,860		3,669		47,335		96		735
12 Medi-Cal Costs		2,633		3,829		72,696		6,762		17,486		164,702		854
13A Medi-Cal SMA Upper Limits		2,918		4,355		80,910		19,365		3,979		182,560		783
14A Medi-Cal Published Charges		2,714		4,049		75,232		5,268		3,689		169,748		873
15A Medi-Cal Negotiated Rates		2,498		3,725		69,200		5,784		3,403		158,137		820
16 Medicare/Medi-Cal Crossover Costs														
17A Medicare/Medi-Cal Crossover SMA Upper Limits														
18A Medicare/Medi-Cal Crossover Published Charges														
19A Medicare/Medi-Cal Crossover Negotiated Rates														
20 Enhanced SD/MC Costs														
21A Enhanced SD/MC SMA Upper Limits														
22A Enhanced SD/MC Published Charges														
23A Enhanced SD/MC Negotiated Rates														
24 Enhanced SD/MC (Refugees) Costs														
25A Enhanced SD/MC (Refugees) SMA Upper Limits														
26A Enhanced SD/MC (Refugees) Published Charges														
27A Enhanced SD/MC (Refugees) Negotiated Rates														
28 Healthy Families Costs														
28A Healthy Families SMA Upper Limits														
29A Healthy Families Published Charges														
30A Healthy Families Negotiated Rates														
31 Non-Medi-Cal Costs		92,975		7,547		14,152		7,547		97,967		195		2,597
31A Non-Medi-Cal SMA Upper Limits														
32A Non-Medi-Cal Published Charges														
33A Non-Medi-Cal Negotiated Rates														

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1905A (05/03)

County: Los Angeles  
County Code: 19

		NR V	NR W	NR X	NR Y	NR Z	NR AA	NR AB
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	81	62	67	71	77		
2	Total Units	1,435	3,314	0,011	0,074	1,844		
3	Gross Cost	19,755	45,833	105	1,155	26,173		
4	Cost per Unit	13.76	13.85	10,500	13,760	14,240		
5	SMA per Unit	4.23	4.23	4.23	4.23	4.23		
6	Published Charge per Unit	3.64	3.64	3.64	3.64	3.64		
7	Negotiated Rate / Cost per Unit	3.35	3.35	3.35	3.35	3.35		
8	Medi-Cal Units	1,070	7,715	45	80	1,590		
8A	Medi-Cal Units	2,835	20,405			11,450		
9	Medicare/Medi-Cal Crossover Units							
9A	Medicare/Medi-Cal Crossover Units							
10	Enhanced SD/AMC (Children) Units							
10A	Enhanced SD/AMC (Children) Units							
10B	Enhanced SD/AMC (Refugees) Units							
11	Healthy Families (SED) Units							
11A	Healthy Families (SED) Units							
12	Non-Medi-Cal Units							
13	Medi-Cal Costs	3,781	27,203	159	245	4,884		
13A	Medi-Cal Costs	10,018	72,107			35,027		
14	Medi-Cal SMA Upper Limits	4,528	32,834	180	273	5,422		
14A	Medi-Cal SMA Upper Limits	11,992	86,313			39,045		
15	Medi-Cal Published Charges	3,895	28,083	164	251	4,983		
15A	Medi-Cal Published Charges	10,319	74,274			35,853		
16	Medi-Cal Negotiated Rates	3,545	25,845	151	232	4,811		
16A	Medi-Cal Negotiated Rates	9,497	68,357			33,205		
17	Medicare/Medi-Cal Crossover Costs							
17A	Medicare/Medi-Cal Crossover Costs							
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits							
19	Medicare/Medi-Cal Crossover Published Charges							
19A	Medicare/Medi-Cal Crossover Published Charges							
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A	Medicare/Medi-Cal Crossover Negotiated Rates							
21	Enhanced SD/AMC Costs							
21A	Enhanced SD/AMC Costs							
22	Enhanced SD/AMC SMA Upper Limits							
22A	Enhanced SD/AMC SMA Upper Limits							
23	Enhanced SD/AMC Published Charges							
23A	Enhanced SD/AMC Published Charges							
24	Enhanced SD/AMC Negotiated Rates							
24A	Enhanced SD/AMC Negotiated Rates							
25	Enhanced SD/AMC (Refugees) Costs							
25A	Enhanced SD/AMC (Refugees) Costs							
26	Enhanced SD/AMC (Refugees) SMA Upper Limits							
26A	Enhanced SD/AMC (Refugees) SMA Upper Limits							
27	Enhanced SD/AMC (Refugees) Published Charges							
27A	Enhanced SD/AMC (Refugees) Published Charges							
28	Enhanced SD/AMC (Refugees) Negotiated Rates							
28A	Enhanced SD/AMC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
29A	Healthy Families Costs							
30	Healthy Families SMA Upper Limits							
30A	Healthy Families SMA Upper Limits							
31	Healthy Families Published Charges							
31A	Healthy Families Published Charges							
32	Healthy Families Negotiated Rates							
32A	Healthy Families Negotiated Rates							
33	Non-Medi-Cal Costs	57,459	51,604	212	2,264	36,938		

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 02007 Mod: 15 - Outpatient (Program 1)	Legal Entity: Child & Family Guidance Center	A	B	C	D	E	F	G
		Mode Total	Service Function 03	Service Function 03	Service Function 04	Service Function 04	Service Function 04	Service Function 06
1	Allocation Percentage	100.00%	0.85%	0.92%	2.81%	0.24%	0.25%	0.03%
2	Total Units	77,189	77,189	77,189	22,181	22,408	22,408	2,762
3	Gross Cost	14,390,443	122,265	2,796	403,940	35,136	35,495	4,424
4	Cost per Unit		1.58	1.58	1.58	1.58	1.58	1.60
5	SMA per Unit		1.77	1.77	1.77	1.77	1.77	1.77
6	Published Charge per Unit		1.57	1.57	1.57	1.57	1.57	1.57
7	Negotiated Rate / Cost per Unit		1.57	1.57	1.57	1.57	1.57	1.57
8	Medi-Cal Units		11,481	1,384	51,486	9,869		59
8A			48,821	235	172,318	10,832		2,028
9	Medicare/Medi-Cal Crossover Units							
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units		478		4,439			
11A			1,135		6,583			
12	Non-Medi-Cal Units		15,274	136	20,180	1,654	22,408	677
13	Medi-Cal Costs	2,537,404	18,190	2,208	81,572	15,674		95
13A		8,545,648	77,350	312	272,959	18,842		3,245
14	Medi-Cal SMA Upper Limits	2,888,979	20,321	2,487	91,143	17,514		104
14A		9,775,440	86,413	418	305,003	18,319		3,586
15	Medi-Cal Published Charges	2,504,973	19,025	2,189	80,649	15,536		93
15A		8,432,389	76,649	369	270,539	16,692		3,181
16	Medi-Cal Negotiated Rates	2,504,973	19,025	2,189	80,649	15,535		93
16A		8,432,389	76,649	369	270,539	16,692		3,181
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A	Healthy Families Costs	185,727	757		7,032			
28B		557,617	1,786		10,396			
30	Healthy Families SMA Upper Limits	212,850	846		7,857			
30A		639,088	2,009		11,617			
31	Healthy Families Published Charges	183,214	750		6,969			
31A		550,298	1,782		10,304			
32	Healthy Families Negotiated Rates	183,214	750		6,969			
32A		550,298	1,782		10,304			
33	Non-Medi-Cal Costs	2,584,129	24,200	215	31,982	2,620	35,495	1,084

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1988A (05/03)

DEPARTMENT OF MENTAL HEALTH  
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 Fiscal Year 2002-2003

County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

	Legal Entity Number: 00207	Mode: 13 - Outpatient (Program 1)	H	I	J	K	L	M	N
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	08		10	10	10	12	12	14
2	Total Units	1.77%	3.67%	0.69%	0.00%	1.52%	1.72%	0.03%	3.72%
3	Gross Cost	156,290	270,938	50,822	117	112,114	2,162	271,469	535,649
4	Cost per Unit	254,071	528,125	96,875	226	219,435	4,212	535,649	1,977
5	SMA per Unit	1.61	1.95	1.95	1.95	1.95	1.95	1.95	1.95
6	Published Charge per Unit	1.77	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit	1.57	1.83	1.93	1.93	1.93	1.93	1.93	1.93
8	Medi-Cal Units	30,239	51,277	19,904	16,435	16,435	1,596	52,604	181,918
9A	Medicare/Medi-Cal Crossover Units	110,890	173,987	25,908	41,961	41,961	340	181,918	
9B	Medicare/Medi-Cal Crossover Costs								
10A	Enhanced SD/MC (Children) Units								
10B	Enhanced SD/MC (Refugees) Units								
11A	Healthy Families (SED) Units	834	4,019				501		7,669
11B	Healthy Families (SED) Costs	3,240	11,621				3,181		18,203
12	Non-Medi-Cal Units	7,066	29,754	5,210	17	50,136	256	13,174	
13	Medi-Cal Costs	56,196	99,952	38,018	32,021	3,051	103,796		
14	Medi-Cal SMA Upper Limits	177,974	336,520	50,501	81,959	962	358,953		
15	Medi-Cal Published Charges	64,141	110,912	44,469	37,472	3,570	119,937		
16	Medi-Cal Negotiated Rates	199,258	395,965	59,070	95,443	775	414,775		
17	Medicare/Medi-Cal Crossover Costs	56,894	96,965	37,843	31,720	3,022	101,826		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	174,062	335,177	50,002	80,792	856	351,104		
19	Medicare/Medi-Cal Crossover Published Charges	56,894	96,965	37,843	31,720	3,022	101,826		
20	Medicare/Medi-Cal Crossover Negotiated Rates	174,062	335,177	50,002	80,792	856	351,104		
21	Enhanced SD/MC Costs	174,062	335,177	50,002	80,792	856	351,104		
22	Enhanced SD/MC SMA Upper Limits								
23	Enhanced SD/MC Published Charges								
24	Enhanced SD/MC Negotiated Rates								
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	1,339	9,004				976		14,935
30	Healthy Families SMA Upper Limits	5,201	22,852				6,198		31,971
31	Healthy Families Published Charges	1,478	10,531				1,142		17,257
32	Healthy Families Negotiated Rates	5,735	28,496				7,253		36,943
33	Non-Medi-Cal Costs	11,393	57,996	10,156	226	97,682	499		25,994

DETAIL COST REPORT

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

County: Los Angeles  
 County Code: 19

	NR	O	NR	P	CR	NR	R	NR	S	CR	NR	T	NR	U
		Service Function		Service Function	Service Function		Service Function		Service Function	Service Function		Service Function		Service Function
Legal Entity: Child & Family Guidance Center														
Legal Entry Number: 00207														
Model: 15 - Outpatient (Program 1)														
1 Allocation Percentage	17	0.14%	31	0.02%	31	0.16%	34	0.01%	34	0.02%	37			
2 Total Units		1,210		94		11,991		739		1,990				
3 Gross Cost		20,051		3,021		22,841		1,439		2,890				
4 Cost per Unit		1.66		1.95		1.95		1.95		1.95				
5 SMA per Unit		2.28		2.28		2.28		2.28		2.28				
6 Published Charge per Unit		1.93		1.93		1.93		1.93		1.93				
7 Negotiated Rate / Cost per Unit		1.83		1.93		1.93		1.93		1.93				
8 Medi-Cal Units		1,431		260		2,254		5,075		306				
9A Medicare/Medi-Cal Crossover Units		3,618		846		5,365		9,539		361				
9B Enhanced SD/MC (Children) Units														
10A Enhanced SD/MC (Refugees) Units														
10B Healthy Families (SED) Units		20		45		58		135		72				
11A Non-Medi-Cal Units		6,143		278		3,991		2,252		72				
12 Medi-Cal Costs		2,810		508		4,403		9,879		598				
13A Medicare/Medi-Cal Crossover SMA Upper Limits		7,101		1,848		193		10,461		18,568				
13B Medicare/Medi-Cal Crossover Published Charges		3,283		593		519		11,571		898				
14A Medicare/Medi-Cal Crossover Negotiated Rates		8,244		1,928		214		12,234		21,749				
15A Enhanced SD/MC (Children) Costs		2,782		502		4,350		9,765		591				
15B Enhanced SD/MC (Refugees) Costs		6,978		1,833		181		10,358		18,410				
16A Healthy Families (SED) Costs		2,782		502		4,350		9,765		591				
16B Non-Medi-Cal Costs		6,979		1,833		181		10,358		18,410				
17 Medicare/Medi-Cal Crossover Costs														
17A Medicare/Medi-Cal Crossover SMA Upper Limits														
17B Medicare/Medi-Cal Crossover Published Charges														
17C Medicare/Medi-Cal Crossover Negotiated Rates														
20A Enhanced SD/MC Costs														
21A Enhanced SD/MC SMA Upper Limits														
22A Enhanced SD/MC Published Charges														
23A Enhanced SD/MC Negotiated Rates														
24A Enhanced SD/MC (Refugees) Costs														
25A Enhanced SD/MC (Refugees) SMA Upper Limits														
26A Enhanced SD/MC (Refugees) Published Charges														
27A Enhanced SD/MC (Refugees) Negotiated Rates														
28A Healthy Families Costs		39		86		109		283		109				
29A Healthy Families SMA Upper Limits		46		103		128		308		128				
30A Healthy Families Published Charges		39		87		108		281		108				
31A Healthy Families Negotiated Rates		39		87		108		281		108				
32A Non-Medi-Cal Costs		10,100		543		7,600		4,364		140				
33 Total														

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	Mode	V	W	X	Y	Z	AA	NR
Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	0.74%	41	41	42	42	42	42	45
2	Total Units	70,749	18,354	6,728	817,166	329,353	153,059	1,074	14,053%
3	Gross Cost	107,162	5,004	32,387	98,236	278,035	48,377	78,895	2,019,000
4	Cost per Unit	1.51	2.72	4.86	1.20	1.68	0.32	0.73	144.20
5	SMA per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93
6	Published Charge per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93
7	Negotiated Rate / Cost per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93
8	Medi-Cal Units	8,050	85,405	3,827	358,489	67,131	202,888	711,043	
9A	Medicare/Medi-Cal Crossover Units	35,856	262,418	1,186	1,350,913	189,021			
10	Enhanced SD/MC (Children) Units								
10A	Enhanced SD/MC (Refugees) Units								
10B	Healthy Families (SED) Units								
11A	Non-Medi-Cal Units	228	5,004		32,387				18,615
12	Medi-Cal Costs	3,873	22,730		98,236				40,008
13	Medi-Cal Costs	6,305	295,716	1,078	278,035	48,377		78,895	44,905
13A	Medi-Cal Costs	15,884	189,783	7,452	888,386	130,811			400,486
14	Medi-Cal SMA Upper Limits	70,749	549,868	2,315	2,832,375	329,353			1,402,994
14A	Medi-Cal SMA Upper Limits	18,354	217,523	8,728	817,166	153,059			482,787
15	Medi-Cal Published Charges	81,752	643,919	2,711	3,080,082	365,368			1,621,170
15A	Medi-Cal Published Charges	15,537	184,132	7,366	891,724	129,563			381,728
16	Medi-Cal Negotiated Rates	69,202	545,087	2,295	2,807,262	328,211			1,372,313
16A	Medi-Cal Negotiated Rates	15,537	184,132	7,366	891,724	129,563			381,728
17	Medicare/Medi-Cal Crossover Costs	69,202	545,087	2,295	2,807,262	328,211			1,372,313
17A	Medicare/Medi-Cal Crossover Costs								
18	Medicare/Medi-Cal Crossover SMA Upper Limits								
18A	Medicare/Medi-Cal Crossover SMA Upper Limits								
19	Medicare/Medi-Cal Crossover Published Charges								
19A	Medicare/Medi-Cal Crossover Published Charges								
20	Medicare/Medi-Cal Crossover Negotiated Rates								
20A	Medicare/Medi-Cal Crossover Negotiated Rates								
21	Enhanced SD/MC Costs								
21A	Enhanced SD/MC Costs								
22	Enhanced SD/MC SMA Upper Limits								
22A	Enhanced SD/MC SMA Upper Limits								
23	Enhanced SD/MC Published Charges								
23A	Enhanced SD/MC Published Charges								
24	Enhanced SD/MC Negotiated Rates								
24A	Enhanced SD/MC Negotiated Rates								
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
28A	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	446	9,744		62,485				36,730
29A	Healthy Families Costs	7,642	44,362		181,422				90,777
30	Healthy Families SMA Upper Limits	515	11,409		73,113				42,442
30A	Healthy Families SMA Upper Limits	8,830	51,824		223,978				104,888
31	Healthy Families Published Charges	436	9,956		61,869				35,927
31A	Healthy Families Published Charges	7,475	43,698		189,505				88,782
32	Healthy Families Negotiated Rates	436	9,956		61,869				35,927
32A	Healthy Families Negotiated Rates	7,475	43,698		189,505				88,782
33	Non-Medi-Cal Costs	12,441	575,851	2,059	537,879	84,267		153,344	88,012

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998A (05/03)

DETAIL COST REPORT

County: Los Angeles  
County Code: 19

	Legal Entity: Child & Family Guidance Center Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1)	NR AC Function	NR AD Service Function	CR AE Service Function	NR AF Service Function	NR AG Service Function	NR AH Service Function	NR AI Service Function
1	Allocation Percentage	0.05%	1.85%	0.09%	0.00%	3.59%	0.51%	0.05%
2	Total Units	47,416	138,927	6,775	86	261,748	37,890	3,889
3	Gross Cost	93,103	270,512	13,200	167	516,466	73,900	7,674
4	Cost per Unit	1.96	1.95	1.95	1.95	1.97	1.95	1.97
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93
7	Negotiated Rate / Cost per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93
8	Medi-Cal Units	5,768	21,533	891		31,728	4,284	
8A		21,838	90,293	3,219		200,549	16,510	830
9	Medicare/Medi-Cal Crossover Units							
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units	898	7,561	2,669	86	14,867	1,833	
11A		19,312	17,853	2,669		11,825	15,068	2,859
12	Non-Medi-Cal Units	11,326	41,928	1,735		62,804	8,321	
13	Medi-Cal Costs	42,487	175,814	6,268		385,713	32,217	1,835
13A		13,151	49,055	2,031		72,340	9,722	
14	Medi-Cal SMA Upper Limits	49,335	205,868	7,309		457,242	37,843	2,120
14A		11,132	41,559	1,701		61,235	8,230	1,795
15	Medi-Cal Published Charges	41,781	174,265	6,213		387,960	31,864	1,795
15A		11,132	41,559	1,720		61,235	8,230	1,795
16	Medi-Cal Negotiated Rates	41,781	174,265	6,213		387,960	31,864	1,795
16A								
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
20B								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
25A								
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A								
27	Enhanced SD/MC (Refugees) Published Charges							
27A								
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A								
29	Healthy Families Costs	1,371	14,722	4,302		28,940	3,772	146
29A		1,591	17,239	3,642		33,441	4,407	171
30	Healthy Families SMA Upper Limits	1,547	14,593	3,642		28,307	3,731	145
30A		1,347	14,593	3,642		28,307	3,731	145
31	Healthy Families Published Charges	1,347	14,593	3,642		28,307	3,731	145
31A								
32	Healthy Families Negotiated Rates	1,347	14,593	3,642		28,307	3,731	145
32A								
33	Non-Medi-Cal Costs	37,920	34,373	5,197	167	22,938	29,403	5,839



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1968A (05/03)

DEPARTMENT OF MENTAL HEALTH  
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 Fiscal Year 2002-2003

County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1)	NR	AJ	AK	AL	AM	AN	AO	NR	NR	NR
	NR	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	NR	NR	NR
	60	81	81	81	82	82	82	67	67	67
1 Allocation Percentage		1.80%	4.27%	0.01%	9.32%	0.20%	0.24%			0.07%
2 Total Units	84,476	155,575	430	339,067	10,641	8,772	855			
3 Gross Cost	258,406	615,138	1,700	1,340,557	42,067	34,878	3,361			
4 Cost per Unit	4.01	3.96	3.95	3.95	3.95	3.95	3.97			
5 SMA per Unit	4.23	4.23	4.23	4.23	4.23	4.23	4.23			
6 Published Charge per Unit	3.92	3.92	3.92	3.92	3.92	3.92	3.92			
7 Negotiated Rate / Cost per Unit	3.92	3.92	3.92	3.92	3.92	3.92	3.92			
8 Medi-Cal Units	11,976	20,415	320	67,481	2,869	2,869	390			
9 Medicare/Medi-Cal Crossover Units	43,883	56,257	101	194,304	6,227	6,227	265			
10 Enhanced SD/MC (Children) Units										
10B Enhanced SD/MC (Refugees) Units										
11 Healthy Families (SED) Units	775	889								
12 Non-Medi-Cal Units	2,085	2,843								
13 Medi-Cal Costs	5,960	75,071	9	56,321	1,525	1,525	8,772			200
13A	47,966	80,720	1,265	266,774	11,421	11,421	1,647			1,647
14 Medi-Cal SMA Upper Limits	175,066	222,437	399	768,145	24,617	24,617	1,051			1,051
15 Medi-Cal Published Charges	50,658	68,355	1,354	265,445	12,220	12,220	1,650			1,650
16 Medi-Cal Negotiated Rates	184,778	237,967	427	821,908	26,340	26,340	1,121			1,121
17 Medicare/Medi-Cal Crossover Costs	171,237	220,527	396	761,672	24,410	24,410	1,059			1,059
18 Medicare/Medi-Cal Crossover SMA Upper Limits	48,946	60,927	1,254	264,528	11,325	11,325	1,529			1,529
19 Medicare/Medi-Cal Crossover Published Charges	171,237	220,527	396	761,672	24,410	24,410	1,059			1,059
20 Medicare/Medi-Cal Crossover Negotiated Rates	48,946	60,927	1,254	264,528	11,325	11,325	1,529			1,529
21 Enhanced SD/MC Costs	171,237	220,527	396	761,672	24,410	24,410	1,059			1,059
22 Enhanced SD/MC SMA Upper Limits										
23 Enhanced SD/MC Published Charges										
24 Enhanced SD/MC Negotiated Rates										
25 Enhanced SD/MC (Refugees) Costs										
26 Enhanced SD/MC (Refugees) SMA Upper Limits										
27 Enhanced SD/MC (Refugees) Published Charges										
28 Enhanced SD/MC (Refugees) Negotiated Rates										
29 Healthy Families Costs	3,108	3,516								
30 Healthy Families SMA Upper Limits	8,336	11,636								
31 Healthy Families Published Charges	3,278	3,760								
32 Healthy Families Negotiated Rates	8,620	12,449								
33 Non-Medi-Cal Costs	23,886	298,827	38	222,855	6,029	6,029	34,678			793

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity: Child & Family Guidance Center  
 Legal Entity Number: 00207  
 Mode: 15 - Outpatient (Program 1)

	NR	CR	NR	AS	NR	AT	NR	AV	NR	AW
	AQ	AR	AS	AT	AV	AW	Service Function	Service Function	Service Function	Service Function
	71	71	75	76	77	77	77	77	77	77
1 Allocation Percentage	0.40%	0.01%	0.03%	0.03%	1.00%	0.03%				0.03%
2 Total Units	17,716	400	36,201	1,185	79,364	4,149				1,342
3 Gross Cost	57,805	1,305	119,543	3,913	258,566	13,517				4,372
4 Cost per Unit	3.26	3.26	3.30	3.30	3.26	3.26				3.26
5 SMA per Unit	3.41	3.41	3.41	3.41	3.41	3.41				3.41
6 Published Charge per Unit	3.23	3.23	3.23	3.23	3.23	3.23				3.23
7 Negotiated Rate / Cost per Unit	3.23	3.23	3.23	3.23	3.23	3.23				3.23
8 Medi-Cal Units	4,501	400	5,721	1,185	15,773	1,744				
9	7,000	27,472	1,185	51,878	2,175					
9A Medicare/Medi-Cal Crossover Units										
10 Enhanced SD/MC (Children) Units										
10A Enhanced SD/MC (Refugees) Units										
10B Healthy Families (SED) Units										
11 Non-Medi-Cal Units	5,116	1,899	1,007	2,944	8,543	230				1,342
13 Medi-Cal Costs	14,866	1,305	18,892	3,913	51,366	5,682				
14 Medi-Cal SMA Upper Limits	22,840	1,364	19,509	4,041	63,768	9,847				
15 Medi-Cal Published Charges	22,810	1,292	18,479	3,828	50,947	7,025				
16 Medi-Cal Negotiated Rates	14,838	1,292	18,479	3,828	50,947	7,025				
17 Medicare/Medi-Cal Crossover Costs										
18 Medicare/Medi-Cal Crossover SMA Upper Limits										
18A Medicare/Medi-Cal Crossover Published Charges										
19 Medicare/Medi-Cal Crossover Negotiated Rates										
20 Enhanced SD/MC Costs										
21 Enhanced SD/MC SMA Upper Limits										
22 Enhanced SD/MC Published Charges										
23 Enhanced SD/MC Negotiated Rates										
24 Enhanced SD/MC (Refugees) Costs										
25 Enhanced SD/MC (Refugees) SMA Upper Limits										
26 Enhanced SD/MC (Refugees) Published Charges										
26A Healthy Families Costs										
27 Healthy Families SMA Upper Limits										
28 Healthy Families Published Charges										
28A Healthy Families Negotiated Rates										
29 Non-Medi-Cal Costs	16,953	6,139	27,833	749	4,372					

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

	A	B	C	D	E	F	G
	Mode Total	Service Function 03	Service Function 04	Service Function 10	Service Function 12	Service Function 31	Service Function 41
1	100.00%	0.35%	17.03%	7.12%	0.10%	0.53%	0.67%
2	Total Units	11,065	543,384	178,431	2,548	13,231	16,549
3	Gross Cost	4,969,536	849,712	355,367	5,132	26,651	33,335
4	Cost per Unit	1.56	1.56	2.01	2.01	2.01	2.01
5	SMA per Unit	1.77	1.77	2.28	2.28	2.28	2.28
6	Published Charge per Unit	1.77	1.77	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit	1.56	1.56	2.00	2.00	2.00	2.00
8	Medi-Cal Units	4,304	139,033	53,829	555	12,975	2,669
8A	Medicare/Medi-Cal Crossover Units	5,671	309,598	120,822	1,467	104	11,368
9	Enhanced SD/IMC (Children) Units						
10A	Enhanced SD/IMC (Refugees) Units						
10B	Healthy Families (SED) Units						
11A	Non-Medi-Cal Units	1,090	14,765	1,780	526	152	2,464
12	Medi-Cal Costs	1,377,626	217,412	108,428	1,118	26,136	5,437
13A	Medicare/Medi-Cal Crossover Costs	3,506,822	809,211	243,373	2,955	209	22,935
14	Medi-Cal SMA Upper Limits	1,559,337	7,618	245,068	1,265	29,563	6,154
14A	Medi-Cal Published Charges	3,989,377	10,038	699,567	275,474	237	25,980
15	Medi-Cal Negotiated Rates	3,969,377	7,618	246,068	1,265	29,563	6,154
15A	Medi-Cal Published Charges	3,969,377	10,038	699,567	275,474	237	25,980
16	Medi-Cal Negotiated Rates	1,389,724	8,714	215,891	1,110	25,850	5,366
16A	Medi-Cal Negotiated Rates	3,487,659	8,747	607,754	2,934	208	22,772
17	Medicare/Medi-Cal Crossover Costs						
17A	Medicare/Medi-Cal Crossover Costs						
18	Medicare/Medi-Cal Crossover SMA Upper Limits						
18A	Medicare/Medi-Cal Crossover Published Charges						
19	Medicare/Medi-Cal Crossover Negotiated Rates						
19A	Medicare/Medi-Cal Crossover Published Charges						
20	Medicare/Medi-Cal Crossover Negotiated Rates						
21	Enhanced SD/IMC Costs						
21A	Enhanced SD/IMC Costs						
22	Enhanced SD/IMC SMA Upper Limits						
22A	Enhanced SD/IMC Published Charges						
23	Enhanced SD/IMC Published Charges						
23A	Enhanced SD/IMC Negotiated Rates						
24	Enhanced SD/IMC (Religious) Costs						
24A	Enhanced SD/IMC (Religious) Costs						
25	Enhanced SD/IMC (Refugees) SMA Upper Limits						
26	Enhanced SD/IMC (Refugees) Published Charges						
27	Enhanced SD/IMC (Refugees) Negotiated Rates						
28	Healthy Families Costs						
29	Healthy Families Costs						
29A	Healthy Families SMA Upper Limits						
30	Healthy Families SMA Upper Limits						
30A	Healthy Families Published Charges						
31	Healthy Families Published Charges						
31A	Healthy Families Negotiated Rates						
32	Healthy Families Negotiated Rates						
32A	Healthy Families Negotiated Rates						
33	Non-Medi-Cal Costs	105,688	1,704	23,099	3,585	1,060	4,953

County: Los Angeles  
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DETAIL COST REPORT

Legal Entity Number	H	I	J	K	L	M	N
Legal Entity Name	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1001002 - 0630003	42	52	54	61	62		
Allocation Percentage	82.36%	2.86%	0.02%	0.16%	8.79%		
Total Units	1,544,796	70,852	618	2,102	117,338		
Gross Cost	3,111,696	142,718	1,241	7,855	438,505		
Cost per Unit	2.01	2.01	2.01	3.74	3.74		
SMA per Unit	2.28	2.28	2.28	4.23	4.23		
Published Charge per Unit	2.28	2.28	2.28	4.23	4.23		
Negotiated Rate / Cost per Unit	2.00	2.00	2.00	3.74	3.74		
Medi-Cal Units	432,000	18,197	156	253	27,853		
Medicare/Medi-Cal Crossover Units	1,080,963	52,335	377	1,848	86,181		
Enhanced SD/MC (Children) Units							
Enhanced SD/MC (Refugees) Units							
Healthy Families (SED) Units							
Non-Medi-Cal Units	31,743	320	83	201	1,306		
Medi-Cal Costs	870,363	36,654	314	945	104,088		
Medicare/Medi-Cal Crossover Costs	2,177,394	105,418	759	6,159	329,538		
Medi-Cal SMA Upper Limits	895,165	41,489	356	1,070	117,816		
Medi-Cal Published Charges	2,484,598	119,324	860	6,971	373,006		
Medi-Cal Negotiated Rates	864,180	36,394	312	845	104,170		
Medicare/Medi-Cal Crossover Costs	2,161,926	104,670	754	6,164	328,797		
Medicare/Medi-Cal Crossover SMA Upper Limits							
Medicare/Medi-Cal Crossover Published Charges							
Medicare/Medi-Cal Crossover Negotiated Rates							
Enhanced SD/MC Costs							
Enhanced SD/MC SMA Upper Limits							
Enhanced SD/MC Published Charges							
Enhanced SD/MC Negotiated Rates							
Healthy Families Costs							
Healthy Families SMA Upper Limits							
Healthy Families Published Charges							
Healthy Families Negotiated Rates							
Non-Medi-Cal Costs	63,940	645	167	751	4,877		

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

DEPARTMENT OF MENTAL HEALTH  
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County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

Legal Entity Number	Legal Entity Name	Mode Total	NR B Service Function 03	NR C Service Function 04	NR D Service Function 06	NR E Service Function	NR F Service Function	NR G Service Function
1	Allocation Percentage	100.00%	0.01%	1.85%	0.32%	11.49%	0.07%	4.18%
2	Total Units		344	67,367	11,658	321,479	2,019	118,458
3	Gross Cost	6,018,116	969	111,203	19,229	691,453	4,343	250,483
4	Cost per Unit		1.65	1.65	1.65	2.15	2.15	2.15
5	SMA per Unit		1.77	1.77	1.77	2.26	2.26	2.26
6	Published Charge per Unit		1.68	1.68	1.68	2.19	2.19	2.19
7	Negotiated Rate / Cost per Unit		1.68	1.68	1.68	2.19	2.19	2.19
8	Medi-Cal Units		70	11,724	5,564	35,122	120	60,842
9A	Medicare/Medi-Cal Crossover Units		238	50,734	4,161	276,358	1,479	49,711
9B	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Refugees) Units							
10B	Healthy Families (SED) Units							
11A	Non-Medi-Cal Units		30	4,939	1,777	9,999	420	5,695
12	Medi-Cal Costs	1,210,434	115	19,344	8,213	75,542	258	130,432
13A	Medi-Cal SMA Upper Limits	4,517,530	393	83,709	8,866	594,404	3,181	106,921
14A	Medi-Cal Published Charges	1,283,639	124	20,751	9,894	60,078	274	130,284
15A	Medi-Cal Negotiated Rates	4,828,445	421	89,799	7,365	630,098	3,372	113,341
16A	Medicare/Medi-Cal Crossover Costs	1,232,467	118	19,698	8,381	78,917	263	132,806
17A	Medicare/Medi-Cal SMA Upper Limits	4,998,762	400	85,233	8,900	605,224	3,239	108,967
18A	Medicare/Medi-Cal Published Charges	1,232,467	118	19,698	8,381	78,917	263	132,806
19A	Medicare/Medi-Cal Negotiated Rates	4,598,743	400	85,233	8,900	605,224	3,239	108,967
20A	Enhanced SD/MC Costs							
21A	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Negotiated Rates							
24A	Healthy Families Costs	4,794			218			452
25A	Healthy Families SMA Upper Limits	5,152			234			479
26A	Healthy Families Published Charges	4,881			222			460
27A	Healthy Families Negotiated Rates	4,981			222			460
28A	Non-Medi-Cal Costs	285,358	59	8,149	2,932	21,506	903	12,678

DETAIL COST REPORT

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

County: Los Angeles  
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Line Item	Description	NR		NR		NR		NR		NR		NR	
		H	I	J	K	L	M	N	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	0.20%	42	45	52	53	60	61					
2	Total Units	5,614	1,530,021	488,956	92,881	23,324	10,470	170					
3	Gross Cost	12,075	3,505,926	1,047,388	199,968	50,166	30,643	351					
4	Cost per Unit	2.15	2.15	2.15	2.15	2.15	2.93	2.93					
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	4.23	4.23					
6	Published Charge per Unit	2.19	2.19	2.19	2.19	2.19	2.98	2.98					
7	Negotiated Rate / Cost per Unit	2.19	2.19	2.19	2.19	2.19	2.98	2.98					
8	Medi-Cal Units	3,730	1,407,036	257,974	7,673	13,632	4,572	120					
9	Medicare/Medi-Cal Crossover Units		60,982	36,897	7,899	1,598	592						
10	Enhanced SD/MC (Children) Units		3,448,422	454,863	16,503	29,320	13,361	351					
11	Enhanced SD/MC (Refugees) Units		3,026,321	410,375	168,454	16,228	15,354						
12	Healthy Families (SED) Units		369,344	568,181	17,454	31,081	19,340	500					
13	Non-Medi-Cal Units		3,208,042	435,017	176,493	17,203	22,191						
14	Medi-Cal SMA Upper Limits		3,554,785	354,785	16,804	29,854	13,625						
15	Medi-Cal Published Charges		3,081,408	417,645	189,538	16,524	15,633						
16	Medi-Cal Negotiated Rates		354,785	564,963	16,804	29,854	13,625						
17	Medicare/Medi-Cal Crossover Costs		3,081,409	417,645	189,526	16,524	15,633						
18	Medicare/Medi-Cal Crossover SMA Upper Limits												
19	Medicare/Medi-Cal Crossover Published Charges												
20	Medicare/Medi-Cal Crossover Negotiated Rates												
21	Enhanced SD/MC Costs												
22	Enhanced SD/MC SMA Upper Limits												
23	Enhanced SD/MC Published Charges												
24	Enhanced SD/MC Negotiated Rates												
25	Healthy Families Costs												
26	Healthy Families SMA Upper Limits												
27	Healthy Families Published Charges												
28	Healthy Families Negotiated Rates												
29	Non-Medi-Cal Costs												
30	Non-Medi-Cal SMA Upper Limits												
31	Non-Medi-Cal Published Charges												
32	Non-Medi-Cal Negotiated Rates												
33	Mode Total	4,052	131,185	78,360	16,980	3,438	1,733						

DETAIL COST REPORT

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

County: Los Angeles  
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	NR	CR	O	P	Q	R	S	T	U
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity: Children's Bureau									
Legal Entity Number: 00868									
Mode: 15 - Outpatient (Program 1)									
1 Allocation Percentage	62	77	0.02%						
2 Total Units	1,555	451	31,874						
3 Gross Cost	93,296	1,032							
4 Cost per Unit	2.93	2.29							
5 SMA per Unit	4.23	3.41							
6 Published Charge per Unit	2.98	2.33							
7 Negotiated Rate / Cost per Unit	2.98	2.33							
8			4,335						
8A	07/01/02 - 06/30/02		26,728	451					
9	07/01/02 - 06/30/02								
9A	10/01/02 - 09/30/02								
10	10/01/02 - 09/30/02								
10A	07/01/02 - 06/30/02								
10B	10/01/02 - 09/30/02								
11	07/01/02 - 06/30/02								
11A	10/01/02 - 09/30/02								
12	10/01/02 - 09/30/02		810						
13	07/01/02 - 06/30/02		12,687						
13A	10/01/02 - 09/30/02		78,228	1,032					
14	07/01/02 - 06/30/02		18,337						
14A	10/01/02 - 09/30/02		113,084	1,538					
15	07/01/02 - 06/30/02		12,918						
15A	10/01/02 - 09/30/02		79,852	1,051					
16	07/01/02 - 06/30/02		12,918						
16A	10/01/02 - 09/30/02		78,652	1,032					
17	07/01/02 - 06/30/02								
17A	10/01/02 - 09/30/02								
18	07/01/02 - 06/30/02								
18A	10/01/02 - 09/30/02								
19	07/01/02 - 06/30/02								
19A	10/01/02 - 09/30/02								
20	07/01/02 - 06/30/02								
20A	10/01/02 - 09/30/02								
21	07/01/02 - 06/30/02								
21A	10/01/02 - 09/30/02								
22	07/01/02 - 06/30/02								
22A	10/01/02 - 09/30/02								
23	07/01/02 - 06/30/02								
23A	10/01/02 - 09/30/02								
24	07/01/02 - 06/30/02								
24A	10/01/02 - 09/30/02								
25	07/01/02 - 06/30/02								
25A	10/01/02 - 09/30/02								
26	07/01/02 - 06/30/02								
26A	10/01/02 - 09/30/02								
27	07/01/02 - 06/30/02								
27A	10/01/02 - 09/30/02								
28	07/01/02 - 06/30/02								
28A	10/01/02 - 09/30/02								
29	07/01/02 - 06/30/02								
29A	10/01/02 - 09/30/02								
30	07/01/02 - 06/30/02								
30A	10/01/02 - 09/30/02								
31	07/01/02 - 06/30/02								
31A	10/01/02 - 09/30/02								
32	07/01/02 - 06/30/02								
32A	10/01/02 - 09/30/02								
33	Non-Medi-Cal Costs		2,371						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
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County: Los Angeles  
 County Code: 19

Legal Entity Number: 00179 Model: 19 - Outpatient (Program 1)	Legal Entity: Children Hospital Los Angeles	DETAIL COST REPORT						
		A	NR B	NR C	NR D	NR E	NR F	NR G
		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	100.0%	03	04	10	12	30	34
2	Total Units		0.10%	1.79%	8.50%	0.70%	0.11%	6.09%
3	Gross Cost		3,206	54,747	202,010	16,637	2,570	144,861
4	Cost per Unit		8,225	140,459	867,811	54,652	8,493	478,742
5	SMA per Unit		2.57	3.30	3.30	3.30	3.30	3.30
6	Published Charge per Unit		1.77	1.77	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit		1.77	1.77	2.28	2.28	2.28	2.28
8	Medi-Cal Units		592	9,197	44,699	2,350	502	33,890
8A			1,778	27,592	134,059	7,052	1,508	101,671
9	Medicare/Medi-Cal Crossover Units				40			
9A					120			
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units			1,587		119		185
11A				4,761		358		585
12	Non-Medi-Cal Units		836	11,610	22,576	7,136	560	8,520
13	Medi-Cal Costs		1,397,660	23,596	147,723	7,786	1,658	112,001
13A			4,193,623	70,790	443,176	23,308	4,984	306,008
14	Medi-Cal SMA Upper Limits		964,449	16,279	101,914	5,358	1,145	77,269
14A			2,863,377	3,147	305,746	16,079	3,438	231,810
15	Medi-Cal Published Charges		964,449	16,279	101,914	5,358	1,145	77,269
15A			2,863,377	3,147	305,746	16,079	3,438	231,810
16	Medi-Cal Negotiated Rates		964,449	16,279	101,914	5,358	1,145	77,269
16A			2,863,377	3,147	305,746	16,079	3,438	231,810
17	Medicare/Medi-Cal Crossover Costs		132					
17A			397					
18	Medicare/Medi-Cal Crossover SMA Upper Limits		91					
18A			274					
19	Medicare/Medi-Cal Crossover Published Charges		91					
19A			274					
20	Medicare/Medi-Cal Crossover Negotiated Rates		91					
20A			274					
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
25A								
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A								
27	Enhanced SD/MC (Refugees) Published Charges							
27A								
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A								
29	Healthy Families Costs		117,257	4,072	383			644
29A			351,775	12,215	1,183			1,933
30	Healthy Families SMA Upper Limits		2,606	8,427	271			445
30A			242,666	8,427	816			1,334
31	Healthy Families Published Charges		80,865	2,868	271			445
31A			242,666	8,427	816			1,334
32	Healthy Families Negotiated Rates		80,865	2,868	271			445
32A			242,666	8,427	816			1,334
33	Non-Medi-Cal Costs		1,783,566	29,707	74,607	23,590	1,651	28,157



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity, Children Hospital Los Angeles Legal Entity Number: 00170 Mode: 15 - Outpatient (Program 1)	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function
		H	I	J	K	L	M	N				
1	Allocation Percentage	41	42	62	54	61	62					
2	Total Units	3,52%	62,94%	4,87%	0,13%	0,64%	10,60%					
3	Gross Cost	83,648	1,498,060	115,650	3,073	8,225	135,808					
4	Cost per Unit	276,443	4,944,233	392,666	10,156	50,430	832,866					
5	SMA per Unit	3,30	3,30	3,30	3,30	6,13	6,13					
6	Published Charge per Unit	2,28	2,28	2,28	2,28	4,23	4,23					
7	Negotiated Rate / Cost per Unit	2,28	2,28	2,28	2,28	4,23	4,23					
8	Medi-Cal Units	11,469	260,578	17,571	341	1,324	22,384					
9A	Medicare/Medi-Cal Crossover Units	34,487	761,736	52,712	1,022	3,972	67,154					
9B												
10A	Enhanced SD/MC (Children) Units											
10B	Enhanced SD/MC (Refugees) Units											
11	Healthy Families (SED) Units											
11A												
12	Non-Medi-Cal Units	37,682	376,540	44,159	1,710	2,829	16,019					
13	Medi-Cal Costs	37,909	661,168	58,069	1,127	6,118	137,244					
13A		113,908	2,683,512	174,205	3,378	24,354	411,744					
14	Medi-Cal SMA Upper Limits	26,195	594,118	40,062	777	5,801	94,684					
14A		78,585	1,782,358	120,183	2,330	16,802	284,061					
15	Medi-Cal Published Charges	78,585	1,782,358	120,183	2,330	16,802	284,061					
15A		26,195	594,118	40,062	777	5,801	94,684					
16	Medi-Cal Negotiated Rates	78,585	1,782,358	120,183	2,330	16,802	284,061					
16A		26,195	594,118	40,062	777	5,801	94,684					
17	Medicare/Medi-Cal Crossover Costs											
17A												
18	Medicare/Medi-Cal Crossover SMA Upper Limits											
18A												
19	Medicare/Medi-Cal Crossover Published Charges											
19A												
20	Medicare/Medi-Cal Crossover Negotiated Rates											
20A												
21	Enhanced SD/MC Costs											
21A												
22	Enhanced SD/MC SMA Upper Limits											
22A												
23	Enhanced SD/MC Published Charges											
23A												
24	Enhanced SD/MC Negotiated Rates											
24A												
25	Enhanced SD/MC (Refugees) Costs											
26	Enhanced SD/MC (Refugees) SMA Upper Limits											
27	Enhanced SD/MC (Refugees) Published Charges											
28	Enhanced SD/MC (Refugees) Negotiated Rates											
29	Healthy Families Costs											
29A												
30	Healthy Families SMA Upper Limits											
30A												
31	Healthy Families Published Charges											
31A												
32	Healthy Families Negotiated Rates											
32A												
33	Non-Medi-Cal Costs	124,566	1,241,099	145,903	5,851	17,950	98,218					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
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DETAILED COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity: Children's Institute International  
 Legal Entity Number: 00581  
 Model: 19 - Outpatient (Program 1)

	A	B	C	D	E	F	G
	Mode Total	Service Function 03	Service Function 04	Service Function 06	Service Function 10	Service Function 12	Service Function 17
1 Allocation Percentage	100.00%	0.02%	5.65%	0.15%	12.29%	0.13%	0.29%
2 Total Units		658	238,352	8,008	408,141	4,566	8,568
3 Gross Cost	7,099,744	1,099	367,378	13,348	872,217	9,441	20,012
4 Cost per Unit		1.67	1.67	1.67	2.15	2.15	2.15
5 SMA per Unit		1.77	1.77	1.77	2.28	2.28	2.28
6 Negotiated Rate / Cost per Unit		1.67	1.67	1.67	2.15	2.15	2.15
8 Medi-Cal Units		56	54,712	987	87,156	80	721
9 Medicare/Medi-Cal Crossover Units		96	170,509	5,136	291,950	2,891	5,040
10A Enhanced SD/MC (Children) Units							
10B Enhanced SD/MC (Refugees) Units							
11 Healthy Families (SED) Units			782	203	1,436	1,874	326
12 Non-Medi-Cal Units		307	6,325	1,880	8,825	1,845	3,511
13 Medi-Cal Costs	1,459,479	93	91,216	1,848	187,174	128	1,548
14 Medi-Cal SMA Upper Limits	5,183,789	180	284,272	8,563	626,804	5,778	10,824
15 Medi-Cal Published Charges	1,548,431	99	98,840	1,747	158,716	137	1,844
16 Medi-Cal Negotiated Rates	5,514,123	170	301,801	9,091	665,846	8,135	11,491
17 Medicare/Medi-Cal Crossover Costs	1,460,032	94	91,368	1,848	187,352	129	1,560
18 Medicare/Medi-Cal Crossover SMA Upper Limits	5,199,271	160	284,750	8,577	627,863	5,786	10,838
19 Medicare/Medi-Cal Crossover Published Charges							
20 Medicare/Medi-Cal Crossover Negotiated Rates							
21 Enhanced SD/MC Costs							
22 Enhanced SD/MC SMA Upper Limits							
23 Enhanced SD/MC Published Charges							
24 Enhanced SD/MC Negotiated Rates							
25 Enhanced SD/MC (Refugees) Costs							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
27 Enhanced SD/MC (Refugees) Published Charges							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
29 Healthy Families Costs	14,253		1,304		3,084		700
30 Healthy Families SMA Upper Limits	160,890		10,027	358	35,888		743
31 Healthy Families Published Charges	15,132		1,304		3,087		701
32 Healthy Families Negotiated Rates	14,250		1,306		3,087		701
33 Non-Medi-Cal Costs	277,332	845	10,562	2,801	18,167	3,533	7,940

County: Los Angeles  
 County Code: 10

	H	I	J	K	L	M	N
	CR	CR	CR	CR	CR	CR	CR
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	070102 - 06/3002	31	34	41	42	47	52
2	100102 - 06/3003	1,254	16,483	0.01%	0.27%	1.81%	3.95%
3	100102 - 06/3003	41,454	544,882	225	8,950	63,095	130,479
4	100102 - 06/3003	96,625	1,170,173	483	19,221	135,372	280,213
5	100102 - 06/3003	2,15	2,15	2,15	2,15	2,15	2,15
6	100102 - 06/3002	2,28	2,28	2,28	2,28	2,28	2,28
7	100102 - 06/3002	3,15	3,15	3,15	3,15	3,15	3,15
8	070102 - 06/3002	9,512	119,929	315	3,563,847	7,400	19,802
9A	100102 - 06/3003	29,656	470,003	225	1,281,428	29,526	108,187
9B	100102 - 06/3003						
10	070102 - 06/3002						
10A	100102 - 06/3003						
11	070102 - 06/3002	120			4,066		186
11A	100102 - 06/3003	662			44,923	2,022	1,425
12	100102 - 06/3003	1,174	4,160	8,442	89,878	24,147	274
13	070102 - 06/3002	20,428	257,556	678	796,355	15,877	42,540
13A	100102 - 06/3003	94,333	901,987	483	2,709,437	63,346	233,583
14	070102 - 06/3002	21,887	273,438	718	813,811	16,872	43,149
14A	100102 - 06/3003	69,300	857,807	513	7,280	2,878,512	67,318
15	070102 - 06/3002	20,451	257,847	677	787,221	15,810	42,574
15A	100102 - 06/3003	84,825	903,026	654	6,805	2,712,900	63,481
16	070102 - 06/3002						
16A	100102 - 06/3003						
17	070102 - 06/3002						
17A	100102 - 06/3003						
18	070102 - 06/3002						
18A	100102 - 06/3003						
19	070102 - 06/3002						
19A	100102 - 06/3003						
20	070102 - 06/3002						
20A	100102 - 06/3003						
21	070102 - 06/3002						
21A	100102 - 06/3003						
22	070102 - 06/3002						
22A	100102 - 06/3003						
23	070102 - 06/3002						
23A	100102 - 06/3003						
24	070102 - 06/3002						
24A	100102 - 06/3003						
25	070102 - 06/3002						
25A	100102 - 06/3003						
26	070102 - 06/3002						
27	070102 - 06/3002						
28	070102 - 06/3002						
29	070102 - 06/3002	258			8,730		389
29A	100102 - 06/3003	1,486			56,475	4,338	3,114
30	070102 - 06/3002	274			9,288		424
30A	100102 - 06/3003	1,578			102,424	4,810	3,508
31	070102 - 06/3002	258			8,730		400
31A	100102 - 06/3003	1,486			56,475	4,338	3,118
32	070102 - 06/3002						
32A	100102 - 06/3003						
33	070102 - 06/3002	3,521	10,830	60	128,070	11,887	968
33A	100102 - 06/3003						

County: Los Angeles  
 County Code: 19  
 DETAIL COST REPORT

	CR	O	CR	P	CR	Q	CR	R	CR	S	CR	T	CR	U
	CR	Service Function	CR	Service Function	CR	Service Function	CR	Service Function	CR	Service Function	CR	Service Function	CR	Service Function
Legal Entity: Children's Institute International														
Legal Entity Number: 00591														
Model: 15 - Outpatient (Program 1)														
1 Allocation Percentage	54	0.00%	57	0.01%	81	0.04%	67	5.19%	87	0.16%				
2 Total Units	33	483	751	92,483	2,897	368,541	10,828							
3 Gross Cost	1,093	2,922	3,968,541	10,828										
4 Cost per Unit	2.15	2.15	3.98	3.98	3.98	3.98	3.98							
5 SMA per Unit	2.28	2.28	4.23	4.23	4.23	4.23	4.23							
6 Published Charge per Unit	2.15	2.15	3.98	3.98	3.98	3.98	3.98							
7 Negotiated Rate / Cost per Unit														
8 Medi-Cal Units					45	17,788	553							
9 Medicare/Medi-Cal Crossover Units			33	303	50	68,096	1,230							
10 Enhanced SD/MC (Children) Units														
10B Enhanced SD/MC (Refugees) Units														
11 Healthy Families (SED) Units					120									
11A Healthy Families (SED) Units					1,716	1,716	393							
12 Non-Medi-Cal Units			182	545	4,778	481								
13 Medi-Cal Costs			179	70,873	2,203									
13A Medi-Cal Costs			71	651	238	271,315	4,001							
14 Medi-Cal SMA Upper Limits			75	681	254	263,043	5,203							
15 Medi-Cal Published Charges			71	651	238	271,022	4,005							
16 Medi-Cal Negotiated Rates														
17 Medicare/Medi-Cal Crossover Costs														
17A Medicare/Medi-Cal Crossover Costs														
18 Medicare/Medi-Cal Crossover SMA Upper Limits														
18A Medicare/Medi-Cal Crossover SMA Upper Limits														
19 Medicare/Medi-Cal Crossover Published Charges														
19A Medicare/Medi-Cal Crossover Published Charges														
20 Medicare/Medi-Cal Crossover Negotiated Rates														
20A Medicare/Medi-Cal Crossover Negotiated Rates														
21 Enhanced SD/MC Costs														
21A Enhanced SD/MC Costs														
22 Enhanced SD/MC SMA Upper Limits														
22A Enhanced SD/MC SMA Upper Limits														
23 Enhanced SD/MC Published Charges														
23A Enhanced SD/MC Published Charges														
24 Enhanced SD/MC Negotiated Rates														
24A Enhanced SD/MC Negotiated Rates														
25 Enhanced SD/MC (Refugee) Costs														
25A Enhanced SD/MC (Refugee) Costs														
26 Enhanced SD/MC (Refugee) SMA Upper Limits														
26A Enhanced SD/MC (Refugee) SMA Upper Limits														
27 Enhanced SD/MC (Refugee) Published Charges														
27A Enhanced SD/MC (Refugee) Published Charges														
28 Enhanced SD/MC (Refugee) Negotiated Rates														
28A Enhanced SD/MC (Refugee) Negotiated Rates														
29 Healthy Families Costs														
29A Healthy Families Costs														
30 Healthy Families SMA Upper Limits														
30A Healthy Families SMA Upper Limits														
31 Healthy Families Published Charges														
31A Healthy Families Published Charges														
32 Healthy Families Negotiated Rates														
32A Healthy Families Negotiated Rates														
33 Non-Medi-Cal Costs			412	2,674	19,037	1,956								

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1066A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity	Community Counseling Service	Mode	A	B	C	D	E	F	G
Legal Entity Number	00180	Mode: 13 - Outpatient (Program 1)	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	04	06	10	10
1	Allocation Percentage		100.00%						
2	Total Units			0.50%	12.80%	0.18%	0.65%	5.62%	0.01%
3	Gross Cost		4,250,448	17,151	437,827	9,093	22,018	152,278	167
4	Cost per Unit			21,460	547,814	7,824	27,549	236,873	262
5	SMA per Unit			1.25	1.25	1.25	1.25	1.25	1.57
6	Published Charge per Unit			1.77	1.77	1.77	1.77	2.26	2.26
7	Negotiated Rate / Cost per Unit			1.34	1.34	1.34	1.34	1.68	1.68
8	Medi-Cal Units			1.34	1.34	1.25	1.34	1.68	1.57
8A		07/01/02 - 09/30/02		2,024	66,214		2,828	22,568	
9	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03		8,447	197,843		9,831	88,703	
9A		07/01/02 - 09/30/02		1,201					
10	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03		8,969				55	
10A		07/01/02 - 09/30/02							
10B	Enhanced SD/MC (Refugees) Units	10/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/03							
11A		07/01/02 - 09/30/02		1,799				1,842	
12	Non-Medi-Cal Units	10/01/02 - 06/30/03		3,502				1,533	
13	Medi-Cal Coets	07/01/02 - 09/30/02		6,880	158,279	8,083	9,361	27,545	167
13A		10/01/02 - 06/30/03		2,532	82,848		3,536	36,449	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02		10,569	247,543		12,301	154,834	
14A		10/01/02 - 06/30/03		3,582	117,199		5,002	51,823	
15	Medi-Cal Published Charges	07/01/02 - 09/30/02		14,951	350,182		17,401	225,043	
15A		10/01/02 - 06/30/03		2,712	88,727		3,787	37,965	
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02		11,319	265,110		13,174	160,821	
16A		10/01/02 - 06/30/03		11,319	265,110		13,174	160,821	
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02		1,503				86	
17A		10/01/02 - 06/30/03		11,247					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02		2,126				125	
18A		10/01/02 - 06/30/03		15,911					
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02		1,609				92	
19A		10/01/02 - 06/30/03		12,045					
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02		1,609				92	
20A		10/01/02 - 06/30/03		12,045					
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 09/30/03							
28A	Healthy Families Costs	07/01/02 - 09/30/02		20,608				2,890	
28B		10/01/02 - 06/30/03		47,679				2,405	
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02		30,095				4,200	
30A		10/01/02 - 06/30/03		70,171				3,485	
31	Healthy Families Published Charges	07/01/02 - 09/30/02		22,070				3,095	
31A		10/01/02 - 06/30/03		51,683				2,578	
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02		22,070				3,095	
32A		10/01/02 - 06/30/03		51,003				2,575	
33	Non-Medi-Cal Costs		1,394,189	8,356	188,040	7,924	11,713	43,209	262

DETAIL COST REPORT

County: Los Angeles  
County Code: 18

		NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
		H	I	J	K	L	M	N								
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function								
1	Allocation Percentage	12	17	31	41	42	42	47								
2	Total Units	0.35%	0.35%	0.25%	1.34%	54.71%	1.37%	4.27%								
3	Gross Cost	9,556	6,570	8,690	36,430	1,482,354	37,231	115,690								
4	Cost per Unit	14,677	15,012	10,447	87,147	2,375,343	58,404	181,495								
5	SMA per Unit	1.57	1.57	1.57	1.57	1.57	1.57	1.57								
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28								
7	Negotiated Rate / Cost per Unit	1.68	1.68	1.68	1.68	1.68	1.68	1.68								
8	Medi-Cal Units	2,379	563	4,050	4,682	222,457	781,107	11,803								
9A	Medicare/Medi-Cal Crossover Units	5,889	6,329	300	21,636	791,107	9,483	52,852								
10	Enhanced SD/MC (Children) Units															
10B	Enhanced SD/MC (Refugees) Units															
11	Healthy Families (SED) Units															
12	Non-Medi-Cal Units	1,088	2,646	1,365	10,136	405,351	37,231	49,635								
13	Medi-Cal Costs	3,732	863	7,136	7,298	348,964	18,515	82,908								
14	Medi-Cal SMA Upper Limits	9,238	9,828	471	53,945	1,193,836	26,911	120,503								
15	Medi-Cal Published Charges	5,424	1,264	10,374	10,807	607,202	19,829	86,781								
16A	Medi-Cal Negotiated Rates	13,427	14,430	694	49,337	1,735,324	19,829	86,781								
17	Medicare/Medi-Cal Crossover Costs	5,997	9,468	7,844	7,815	373,728	1,278,690	19,829								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	9,894	10,633	804	56,354	1,278,690	19,829	86,781								
19	Medicare/Medi-Cal Crossover Published Charges	3,897	946	7,844	7,815	373,728	19,829	86,781								
20	Medicare/Medi-Cal Crossover Negotiated Rates	9,894	10,633	504	38,564	1,278,690	19,829	86,781								
21A	Enhanced SD/MC Costs															
22A	Enhanced SD/MC SMA Upper Limits															
23A	Enhanced SD/MC Published Charges															
24A	Enhanced SD/MC Negotiated Rates															
25	Enhanced SD/MC (Refugees) Costs															
26	Enhanced SD/MC (Refugees) SMA Upper Limits															
27	Enhanced SD/MC (Refugees) Published Charges															
28	Enhanced SD/MC (Refugees) Negotiated Rates															
29A	Healthy Families Costs															
30A	Healthy Families SMA Upper Limits															
31A	Healthy Families Published Charges															
32A	Healthy Families Negotiated Rates															
33	Non-Medi-Cal Costs	1,707	4,151	2,173	15,906	635,697	58,404	77,662								

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1986A (05/03)

DEPARTMENT OF MENTAL HEALTH  
 PAGE 3 OF 4  
 Fiscal Year 2003-2003

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00190 Mode: 15 - Outpatient (Program 1)	NR		CR		NR		NR		NR		CR	
	O	P	O	P	R	S	T	U	R	S	T	U
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	9.56%	0.04%	0.26%	0.19%	0.04%	0.04%	0.37%	61	61	62	62
2	Total Units	258,705	1,069	7,648	5,144	905	141,384	7,391				
3	Gross Cost	405,828	1,877	11,904	8,009	1,901	287,036	15,528				
4	Cost per Unit	1.57	1.57	1.57	1.57	1.57	2.10	2.10				
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	4.23	4.23				
6	Published Charge per Unit	1.68	1.68	1.68	1.68	1.68	2.25	2.25				
7	Negotiated Rate / Cost per Unit	1.68	1.57	1.68	1.68	1.68	2.25	2.25				
8	Medi-Cal Units	44,009		123		573	18,043					
8A		121,811		7,463		3,278	44,940					
9	Medicare/Medi-Cal Crossover Units	255					155					
9A		4,530					7,143					
10	Enhanced SD/MC (Children) Units											
10A												
10B	Enhanced SD/MC (Refugees) Units											
11	Healthy Families (SED) Units	880					195					
11A		4,006					885					
12	Non-Medi-Cal Units	83,344	1,069	60	1,295	240	70,023	7,391				
13	Medi-Cal Costs	69,177		183	899	1,367	37,907					
13A		190,769		11,707	5,139	1,367	94,415					
14	Medi-Cal SMA Upper Limits	100,546		280	1,306	2,813	76,322					
14A		277,273		17,018	7,489	2,813	190,099					
15	Medi-Cal Published Charges	74,086		207	963	1,486	40,597					
15A		204,306		12,538	5,504	1,486	101,115					
16	Medi-Cal Negotiated Rates	74,086		207	963	1,486	40,597					
16A		204,306		12,538	5,504	1,486	101,115					
17	Medicare/Medi-Cal Crossover Costs	400					326					
17A		7,109					15,007					
18	Medicare/Medi-Cal Crossover SMA Upper Limits	581					650					
18A		10,328					30,215					
19	Medicare/Medi-Cal Crossover Published Charges	428					349					
19A		7,810					16,072					
20	Medicare/Medi-Cal Crossover Negotiated Rates	428					349					
20A		7,810					16,072					
21	Enhanced SD/MC Costs											
21A												
22	Enhanced SD/MC SMA Upper Limits											
22A												
23	Enhanced SD/MC Published Charges											
23A												
24	Enhanced SD/MC Negotiated Rates											
24A												
25	Enhanced SD/MC (Refugees) Costs	1,349					410					
25A		6,284					1,659					
26	Enhanced SD/MC (Refugees) SMA Upper Limits	1,981					825					
26A		9,134					3,744					
27	Enhanced SD/MC (Refugees) Published Charges	1,445					439					
27A		6,730					1,991					
28	Enhanced SD/MC (Refugees) Negotiated Rates	1,445					439					
28A		6,730					1,991					
29	Healthy Families Costs											
29A												
30	Healthy Families SMA Upper Limits											
30A												
31	Healthy Families Published Charges											
31A												
32	Healthy Families Negotiated Rates											
32A												
33	Non-Medi-Cal Costs	130,740	1,677	94	2,031	504	147,112	15,528				

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988A (05/03)

County: Los Angeles  
County Code: 19

NR

	Legal Entity: Community Counseling Service Legal Entity Number: 00180 Mode: 15 - Outpatient (Program 1)	V Service Function	W Service Function	X Service Function	Y Service Function	Z Service Function	AA Service Function	AB Service Function
1	Allocation Percentage	67						
2	Total Units	0.05%						
3	Gross Cost	1,100						
4	Cost per Unit	2,311						
5	SMA per Unit	2.10						
6	Published Charge per Unit	4.23						
7	Negotiated Rate / Cost per Unit	2.25						
8	Medi-Cal Units	210						
8A	Medi-Cal Units	305						
9	Medicare/Medi-Cal Crossover Units							
9A	Medicare/Medi-Cal Crossover Units							
10	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Children) Units							
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
11A	Healthy Families (SED) Units							
12	Non-Medi-Cal Units	686						
13	Medi-Cal Costs	441						
13A	Medi-Cal Costs	641						
14	Medi-Cal SMA Upper Limits	888						
14A	Medi-Cal SMA Upper Limits	1,280						
15	Medi-Cal Published Charges	473						
15A	Medi-Cal Published Charges	686						
16	Medi-Cal Negotiated Rates	473						
16A	Medi-Cal Negotiated Rates	686						
17	Medicare/Medi-Cal Crossover Costs							
17A	Medicare/Medi-Cal Crossover Costs							
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits							
19	Medicare/Medi-Cal Crossover Published Charges							
19A	Medicare/Medi-Cal Crossover Published Charges							
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A	Medicare/Medi-Cal Crossover Negotiated Rates							
21	Enhanced SD/MC Costs							
21A	Enhanced SD/MC Costs							
22	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC SMA Upper Limits							
23	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Published Charges							
24	Enhanced SD/MC Negotiated Rates							
24A	Enhanced SD/MC Negotiated Rates							
25	Enhanced SD/MC (Refugees) Costs							
25A	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
27A	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
29A	Healthy Families Costs							
30	Healthy Families SMA Upper Limits							
30A	Healthy Families SMA Upper Limits							
31	Healthy Families Published Charges							
31A	Healthy Families Published Charges							
32	Healthy Families Negotiated Rates							
32A	Healthy Families Negotiated Rates							
33	Non-Medi-Cal Costs	1,229						





CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1986A (05/03)

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

County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

	Legal Entity: Community Family Guidance Center Legal Entity Number: 00181 Model: 15 - Outpatient (Program 1)	H	I	J	K	L	M	N	O
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	41	42	45	47	52	53		54
2	Total Units	12,95%	54,15%	2,94%	1,20%	1,42%	0,12%		1,02%
3	Gross Costs	224,440	968,711	50,515	23,030	25,430	2,160		18,256
4	Cost per Unit	308,343	1,719,289	90,205	40,874	45,240	3,869		32,401
5	SMA per Unit	1,77	1,77	1,77	1,77	1,77	1,77		1,77
6	Published Charge per Unit	2,28	2,28	2,28	2,28	2,28	2,28		2,28
7	Negotiated Rate / Cost per Unit	1,78	1,78	1,78	1,78	1,78	1,78		1,78
8	Medi-Cal Units	23,610	220,210	9,325	5,050	4,835	1,689		1,783
9A	Medicare/Medi-Cal Crossover Units	74,985	839,830	37,075	10,995	16,606	491		4,622
9B	Enhanced SD/MC (Children) Units								
10A	Enhanced SD/MC (Refugees) Units								
10B	Healthy Families (SED) Units	633	10,902		605				
11A	Non-Medi-Cal Units	570	37,698		1,905				
12	Medi-Cal Costs	124,665	519,911	6,115	6,985	1,739			11,841
13A	Medicare/Medi-Cal Crossover Costs	41,904	390,836	16,550	8,963	8,226	2,988		3,162
14A	Enhanced SD/MC SMA Upper Limits	133,050	1,135,788	85,802	19,514	29,473	871		4,066
15A	Medi-Cal Published Charges	53,831	502,079	21,281	11,514	10,566	3,851		10,530
16A	Medi-Cal Negotiated Rates	179,920	1,439,040	64,521	25,069	37,862	1,119		3,192
17A	Medicare/Medi-Cal Crossover Costs	42,028	391,874	16,598	8,989	8,259	2,988		3,162
18A	Enhanced SD/MC SMA Upper Limits	133,438	1,139,075	85,994	19,571	29,559	874		4,066
19A	Medi-Cal Published Charges	42,028	391,874	16,598	8,989	8,259	2,988		3,162
20A	Medi-Cal Negotiated Rates	133,438	1,139,075	65,994	19,571	29,559	874		4,066
21A	Enhanced SD/MC Costs								
22A	Enhanced SD/MC SMA Upper Limits								
23A	Enhanced SD/MC Published Charges								
24A	Enhanced SD/MC Negotiated Rates								
25A	Healthy Families Costs	1,118	19,349			1,074			
26A	Healthy Families SMA Upper Limits	1,072	68,008			3,381			
27A	Healthy Families Published Charges	1,436	24,857			1,379			
28A	Healthy Families Negotiated Rates	1,300	85,961			4,343			
29A	Medi-Cal Published Charges	1,121	19,408			1,077			
30A	Medi-Cal Negotiated Rates	1,121	19,408			1,077			
31A	Non-Medi-Cal Costs	221,259	106,436	10,853	12,397	3,066	0		21,016

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1999A (09/03)

County: Los Angeles  
 County Code: 19

Legal Entity Number	Legal Entity Name	NR	O	NR	P	NR	O	NR	R	NR	S	NR	T	NR	U
Legal Entity Number	Legal Entity Name	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	60		61		62		63		64		65		66	
2	Total Units	0.12%		0.67%		2.82%		0.01%		0.04%		0.81%		0.01%	
3	Gross Cost	2,095		12,315		50,468		215		710		12,200		1,120	
4	Cost per Unit	3.718		21,657		89,572		392		1,932		19,342		1,392	
5	SMA per Unit	1.77		1.77		1.77		1.77		1.77		1.77		1.77	
6	Published Charge per Unit	4.23		4.23		4.23		4.23		4.23		4.23		4.23	
7	Negotiated Rate / Cost per Unit	1.78		1.78		1.78		1.78		1.78		1.78		1.78	
8	Medi-Cal Units	665		1,890		10,650		35		1,710		8,480		1,710	
9	Medicare/Medi-Cal Crossover Units	1,175		4,585		33,908		65		8,480		8,480		8,480	
9A	Medicare/Medi-Cal Crossover Units														
10	Enhanced SD/MC (Children) Units														
10A	Enhanced SD/MC (Children) Units														
10B	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units	60		60		360		30		2,085		580		420	
11A	Healthy Families (SED) Units														
12	Non-Medi-Cal Units	255		5,950		3,485		35		2,711		15,045		5,831	
13	Medi-Cal Costs	1,180		2,899		16,902		352		1,159		1,599		3,261	
14	Medi-Cal SMA Upper Limits	2,085		8,138		60,181		362		1,159		1,599		3,261	
14A	Medi-Cal SMA Upper Limits														
15	Medi-Cal Published Charges	4,970		19,395		143,431		908		66		2,718		15,089	
15A	Medi-Cal Published Charges	1,184		3,008		18,957		383		135		2,719		15,089	
16	Medi-Cal Negotiated Rates	2,692		8,161		60,356		363		135		1,599		3,261	
16A	Medi-Cal Negotiated Rates	1,184		3,008		18,957		383		135		2,719		15,089	
17	Medicare/Medi-Cal Crossover Costs	2,082		8,161		60,356		363		135		1,599		3,261	
17A	Medicare/Medi-Cal Crossover Costs														
18	Medicare/Medi-Cal Crossover SMA Upper Limits														
18A	Medicare/Medi-Cal Crossover SMA Upper Limits														
19	Medicare/Medi-Cal Crossover Published Charges														
19A	Medicare/Medi-Cal Crossover Published Charges														
20	Medicare/Medi-Cal Crossover Negotiated Rates														
20A	Medicare/Medi-Cal Crossover Negotiated Rates														
21	Enhanced SD/MC Costs														
21A	Enhanced SD/MC Costs														
22	Enhanced SD/MC SMA Upper Limits														
22A	Enhanced SD/MC SMA Upper Limits														
23	Enhanced SD/MC Published Charges														
23A	Enhanced SD/MC Published Charges														
24	Enhanced SD/MC Negotiated Rates														
24A	Enhanced SD/MC Negotiated Rates														
25	Enhanced SD/MC (Refugees) Costs														
26	Enhanced SD/MC (Refugees) SMA Upper Limits														
27	Enhanced SD/MC (Refugees) Published Charges														
28	Enhanced SD/MC (Refugees) Negotiated Rates														
29	Healthy Families Costs														
29A	Healthy Families Costs														
30	Healthy Families SMA Upper Limits														
30A	Healthy Families SMA Upper Limits														
31	Healthy Families Published Charges														
31A	Healthy Families Published Charges														
32	Healthy Families Negotiated Rates														
32A	Healthy Families Negotiated Rates														
33	Non-Medi-Cal Costs														
		453		10,560		6,185		935		668					

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1968A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00472 Mode: 15 - Outpatient (Program 1)	CR						
	A	B	C	D	E	F	G
	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	100.00%	61	61				
2 Total Units	94.08%	15.92%					
3 Gross Cost	19,253	3,455					
4 Cost per Unit	63,732	12,063					
5 SMA per Unit	3.49	3.49					
6 Published Charge per Unit	4.23	4.23					
7 Negotiated Rate / Cost per Unit	3.36	3.36					
8 Medi-Cal Units		3,538					
8A 07/01/02 - 09/30/02		14,417					
9 Medicare/Medi-Cal Crossover Units							
9A 10/01/02 - 06/30/03							
10 Enhanced SD/MC (Children) Units							
10A 07/01/02 - 09/30/02							
10B Enhanced SD/MC (Refugees) Units							
11 Healthy Families (SED) Units							
11A 07/01/02 - 09/30/02							
12 Non-Medi-Cal Units			3,455				
13 Medi-Cal Costs	13,394						
13A 07/01/02 - 09/30/02	50,338						
14 Medi-Cal SMA Upper Limits	16,228						
14A 10/01/02 - 09/30/03	60,984						
15 Medi-Cal Published Charges	12,851						
15A 07/01/02 - 09/30/02	48,297						
16 Medi-Cal Negotiated Rates							
16A 10/01/02 - 09/30/03							
17 Medicare/Medi-Cal Crossover Costs							
17A 10/01/02 - 06/30/03							
18 Medicare/Medi-Cal Crossover SMA Upper Limits							
18A 07/01/02 - 09/30/02							
19 Medicare/Medi-Cal Crossover Published Charges							
19A 10/01/02 - 09/30/03							
20 Medicare/Medi-Cal Crossover Negotiated Rates							
20A 07/01/02 - 09/30/02							
21 Enhanced SD/MC Costs							
21A 10/01/02 - 06/30/03							
22 Enhanced SD/MC SMA Upper Limits							
22A 07/01/02 - 09/30/02							
23 Enhanced SD/MC Published Charges							
23A 10/01/02 - 09/30/03							
24 Enhanced SD/MC Negotiated Rates							
24A 07/01/02 - 09/30/02							
25 Enhanced SD/MC (Refugees) Costs							
25A 10/01/02 - 06/30/03							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
26A 07/01/02 - 09/30/02							
27 Enhanced SD/MC (Refugees) Published Charges							
27A 10/01/02 - 09/30/03							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
28A 07/01/02 - 09/30/02							
29 Healthy Families Costs							
29A 10/01/02 - 06/30/03							
30 Healthy Families SMA Upper Limits							
30A 07/01/02 - 09/30/02							
31 Healthy Families Published Charges							
31A 10/01/02 - 09/30/03							
32 Healthy Families Negotiated Rates							
32A 07/01/02 - 09/30/02							
33 Non-Medi-Cal Costs	12,063						
33A 10/01/02 - 06/30/03							

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

	Legal Entity: Didi Hirsch Psychiatric Service Mode: 15 - Outpatient (Program 1)	A		B		C		D		E		F		G	
		Mode Total	Service Function 03	Service Function 04	Service Function 04	Service Function 04	Service Function 06	Service Function 06	Service Function 06	Service Function 08	Service Function 08	Service Function 10	Service Function 10		
1	Allocation Percentage	100.00%	0.66%	18.21%	0.25%	0.07%	0.14%	4.61%							
2	Total Units	58,368	1,434,173	22,256	1,634	12,400	311,473								
3	Gross Cost	12,618,674	64,592	2,075,519	32,265	18,102	591,189								
4	Cost per Unit		1.45	1.45	1.45	1.45	1.45								
5	SMA per Unit		1.77	1.77	1.77	1.77	1.77								
6	Published Charge per Unit		1.97	1.97	1.97	1.97	1.97								
7	Negotiated Rate / Cost per Unit		1.45	1.45	1.45	1.45	1.45								
8	Medi-Cal Units		6,031	228,382	15,070	680	2,314	50,865							
8A			16,296	824,619	4,191	566	6,877	173,140							
9	Medicare/Medi-Cal Crossover Units														
9A															
10	Enhanced SD/MC (Children) Units														
10A															
10B	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units		181	3,038		221	2,911								
11A			326	9,768		21	12,729								
12	Non-Medi-Cal Units		34,934	367,456	2,995	285	3,057	71,808							
13	Medi-Cal Costs	1,944,255	9,610	331,004	21,840	985	3,354	66,582							
13A		5,041,705	23,618	1,195,104	6,074	820	9,907	328,627							
14	Medi-Cal SMA Upper Limits	2,347,124	11,737	404,254	28,874	1,204	4,099	116,018							
14A		7,291,807	28,844	1,459,578	7,418	1,002	12,172	394,759							
15	Medi-Cal Published Charges	2,844,296	13,041	449,178	29,638	1,337	4,851	131,451							
15A		9,217,057	32,049	1,621,778	6,242	1,113	13,525	447,273							
16	Medi-Cal Negotiated Rates	1,906,529	9,910	331,004	24,715	1,116	3,795	96,582							
16A		6,081,787	23,618	1,195,104	6,073	828	11,278	329,627							
17	Medicare/Medi-Cal Crossover Costs	56,973													
17A		136,922													
18	Medicare/Medi-Cal Crossover SMA Upper Limits	71,798													
18A		188,880													
19	Medicare/Medi-Cal Crossover Published Charges	80,159													
19A		168,858													
20	Medicare/Medi-Cal Crossover Negotiated Rates	56,973													
20A		136,922													
21	Enhanced SD/MC Costs														
21A															
22	Enhanced SD/MC SMA Upper Limits														
22A															
23	Enhanced SD/MC Published Charges														
23A															
24	Enhanced SD/MC Negotiated Rates														
24A															
25	Enhanced SD/MC (Refugees) Costs														
26	Enhanced SD/MC (Refugees) SMA Upper Limits														
27	Enhanced SD/MC (Refugees) Published Charges														
28	Enhanced SD/MC (Refugees) Negotiated Rates														
29	Healthy Families Costs	71,822	262	5,707		320	5,525								
29A		248,484	472	14,157		30	24,160								
30	Healthy Families SMA Upper Limits	88,495	320	8,970		381	6,637								
30A		296,632	577	17,289		37	29,022								
31	Healthy Families Published Charges	97,718	358	7,745		435	7,550								
31A		335,355	641	19,211		41	32,853								
32	Healthy Families Negotiated Rates	250,071	262	5,707		362	5,525								
32A		822,547	472	14,157		34	24,160								
33	Non-Medi-Cal Costs	4,316,532	50,630	532,547	4,341	417	4,431	136,265							

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	ISA	CR		NR		CR		NR	
			H	I	J	K	L	M	N	
Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	10	0.00%	12	14	17	33	34	38	39
2	Total Units	49	29,329	33,433	4,455	9,373	40,484	6,061	11,504	11,504
3	Gross Cost	83	55,068	83,458	8,513	17,790	76,659	11,504	11,504	11,504
4	Cost per Unit	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90	1.90
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58	2.58
7	Negotiated Rate / Cost per Unit	2.14	1.90	2.14	2.14	2.14	1.90	1.90	2.14	2.14
8	Medi-Cal Units	10	1,590	8,023	1,148	3,816	12,544	403	3,090	3,090
8A	Medi-Cal Units	20	8,788	18,147	2,172	3,816	22,380	403	3,090	3,090
9	Medicare/Medi-Cal Crossover Units									
9A	Medicare/Medi-Cal Crossover Units									
10	Enhanced SD/MC (Children) Units									
10A	Enhanced SD/MC (Children) Units									
10B	Enhanced SD/MC (Refugees) Units									
10C	Enhanced SD/MC (Refugees) Units									
11	Healthy Families (SED) Units									
11A	Healthy Families (SED) Units									
12	Non-Medi-Cal Units	10	18,778	6,796	1,165	5,757	4,730	408	408	408
13	Medi-Cal Costs	19	3,016	11,432	2,179	8,863	42,478	5,840	5,840	5,840
13A	Medi-Cal Costs	55	16,669	30,848	4,123	6,863	42,478	5,840	5,840	5,840
14	Medi-Cal SMA Upper Limits	23	3,626	13,732	2,617	28,690	1,324	1,324	1,324	1,324
14A	Medi-Cal SMA Upper Limits	66	20,069	36,816	4,932	6,244	51,028	7,022	7,022	7,022
15	Medi-Cal Published Charges	28	4,107	15,659	2,860	9,341	32,405	4,276	4,276	4,276
15A	Medi-Cal Published Charges	75	22,728	41,713	5,611	9,341	57,814	7,857	7,857	7,857
16	Medi-Cal Negotiated Rates	21	3,018	12,899	2,457	22,809	1,955	1,955	1,955	1,955
16A	Medi-Cal Negotiated Rates	62	16,669	34,555	4,648	6,863	42,478	5,840	5,840	5,840
17	Medicare/Medi-Cal Crossover Costs									
17A	Medicare/Medi-Cal Crossover Costs									
18	Medicare/Medi-Cal Crossover SMA Upper Limits									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits									
19	Medicare/Medi-Cal Crossover Published Charges									
19A	Medicare/Medi-Cal Crossover Published Charges									
20	Medicare/Medi-Cal Crossover Negotiated Rates									
20A	Medicare/Medi-Cal Crossover Negotiated Rates									
21	Enhanced SD/MC Costs									
21A	Enhanced SD/MC Costs									
22	Enhanced SD/MC SMA Upper Limits									
22A	Enhanced SD/MC SMA Upper Limits									
23	Enhanced SD/MC Published Charges									
23A	Enhanced SD/MC Published Charges									
24	Enhanced SD/MC Negotiated Rates									
24A	Enhanced SD/MC Negotiated Rates									
25	Enhanced SD/MC (Refugees) Costs									
25A	Enhanced SD/MC (Refugees) Costs									
26	Enhanced SD/MC (Refugees) SMA Upper Limits									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits									
27	Enhanced SD/MC (Refugees) Published Charges									
27A	Enhanced SD/MC (Refugees) Published Charges									
28	Enhanced SD/MC (Refugees) Negotiated Rates									
28A	Enhanced SD/MC (Refugees) Negotiated Rates									
29	Healthy Families Costs									
29A	Healthy Families Costs									
30	Healthy Families SMA Upper Limits									
30A	Healthy Families SMA Upper Limits									
31	Healthy Families Published Charges									
31A	Healthy Families Published Charges									
32	Healthy Families Negotiated Rates									
32A	Healthy Families Negotiated Rates									
33	Non-Medi-Cal Costs	19	35,638	12,903	2,211	10,927	6,978	868	868	868

County: Los Angeles  
 County Code: 19

Legal Entity: Didi Hirsch Psychiatric Service	CR	CR	CR	ISA	NR	NR	NR	NR	CR	NR	NR
Legal Entity Number: 00183	O	P	Q	R	S	T	U				
Mode: 15 - Outpatient (Program 1)	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	41	42	42	45	47	52	53				
2 Total Units	3,735	46,12%	0.89%	2.51%	0.43%	6.24%	0.30%				
3 Gross Cost	251,830	3,250,051	48,450	169,252	28,869	421,654	24,099				
4 Cost per Unit	67,205	8,168,735	88,221	321,257	55,023	800,316	45,736				
5 SMA per Unit	1.90	1.90	1.90	1.90	1.90	1.90	1.90				
6 Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28				
7 Negotiated Rate / Cost per Unit	2.58	2.58	2.58	2.58	2.58	2.58	2.58				
	1.90	1.90	1.90	1.90	1.90	1.90	1.90				
8 Medi-Cal Units	15,981	489,281	29,334	28,707	6,777	68,523	5,023				
8A	71,965	1,805,172	6,887	91,983	17,859	218,028	9,096				
9 Medicare/Medi-Cal Crossover Units	1,564	10,082				905	3,248				
10 Enhanced SD/MC (Children) Units											
10A											
10B Enhanced SD/MC (Refugees) Units											
11 Healthy Families (SED) Units	734	21,201		2,326		3,352	440				
12 Non-Medi-Cal Units	2,747	72,181		7,527		10,873	424				
	1,39,393	1,050,530	8,278	38,439	4,353	126,125	9,113				
13 Medi-Cal Costs	32,231	928,876	55,877	54,487	12,883	111,079	9,834				
13A	1,36,693	3,046,684	16,830	174,550	33,897	414,865	17,205				
14 Medi-Cal SMA Upper Limits	38,717	1,111,581	66,882	65,452	15,452	133,432	11,452				
15 Medi-Cal Published Charges	154,080	3,659,792	20,217	209,678	40,719	488,472	20,736				
15A	43,867	1,263,960	75,779	74,156	17,507	151,182	12,976				
16 Medi-Cal Negotiated Rates	185,907	4,145,841	22,908	237,658	46,135	584,782	23,498				
16A	32,231	928,876	82,715	81,433	14,503	111,079	10,740				
17 Medicare/Medi-Cal Crossover Costs	138,583	3,046,684	18,975	196,801	38,218	414,965	19,485				
17A	3,025	17,155				1,718					
18 Medicare/Medi-Cal Crossover SMA Upper Limits	19,155	3,684				2,063					
19 Medicare/Medi-Cal Crossover Published Charges	29,010	4,118				7,405					
20 Medicare/Medi-Cal Crossover Negotiated Rates	28,071	3,025				2,338					
21 Enhanced SD/MC Costs	19,155	19,155				6,165					
22 Enhanced SD/MC SMA Upper Limits											
23 Enhanced SD/MC Published Charges											
24 Enhanced SD/MC Negotiated Rates											
25 Enhanced SD/MC (Refugees) Costs											
26 Enhanced SD/MC (Refugees) SMA Upper Limits											
27 Enhanced SD/MC (Refugees) Published Charges											
28 Enhanced SD/MC (Refugees) Negotiated Rates											
29 Healthy Families Costs	1,383	40,240		4,415		6,362	635				
29A	5,214	137,022		14,858		20,637	805				
30 Healthy Families SMA Upper Limits	1,874	46,338		5,303		7,643	1,003				
30A	6,293	154,895		17,948		24,790	967				
31 Healthy Families Published Charges	1,686	54,769		5,009		8,859	1,137				
31A	7,088	186,491		20,219		28,088	1,095				
32 Healthy Families Negotiated Rates	1,383	40,240		4,978		6,362	942				
32A	5,214	137,022		16,790		20,637	807				
33 Non-Medi-Cal Costs	302,534	1,983,931	15,714	72,959	8,262	239,390	17,297				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1998A (05/03)

DEPARTMENT OF MENTAL HEALTH  
 PAGE 4 OF 5  
 Fiscal Year 2002-2003

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00163 Mode: 19 - Outpatient (Program 1)	CR	NR	NR	CR	Y	CR	CR	ISA	NR
	V	W	X	Y	Z	AA	AB		
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	54	57	60	81	62	82	87		
2 Total Units	0.23%	0.02%	0.15%	0.00%	12.29%	0.07%	0.00%		
3 Gross Cost	15,403	1,945	1,345	22,180	454,015	2,815	76		
4 Cost per Unit	29,236	2,653	19,128	78,905	1,575,847	9,075	284		
5 SMA per Unit	1.90	1.90	3.47	3.47	3.47	3.47	3.47		
6 Published Charge per Unit	2.28	2.28	4.23	4.23	4.23	4.23	4.23		
7 Negotiated Rate / Cost per Unit	2.58	2.58	4.72	4.72	4.72	4.72	4.72		
8 Med-Cal Units	1.80	2.14	3.84	3.47	3.47	3.94	3.94		
8A	68	591	880	2,150	57,020	1,800	75		
9 Medicare/Medi-Cal Crossover Units	4,522	754	2,955	7,940	125,072	565			
9A					15,828				
10 Enhanced SD/MC (Children) Units					32,734				
10A									
10B Enhanced SD/MC (Refugees) Units									
11 Healthy Families (SED) Units			75	111	1,177				
11A			414	568	3,858				
12 Non-Medi-Cal Units	10,732	1,187	11,403	218,530	250				
13 Med-Cal Costs	125	1,122	3,054	7,461	197,896	6,247	284		
13A	5,583	1,431	10,255	27,555	434,059	1,861			
14 Med-Cal SMA Upper Limits	150	1,347	3,722	9,095	241,185	7,814	321		
14A	10,310	1,719	12,500	33,588	529,055	2,380			
15 Med-Cal Published Charges	170	1,627	4,151	10,141	286,946	6,480	355		
15A	11,882	1,848	13,938	37,451	589,927	2,665			
16 Med-Cal Negotiated Rates	125	1,285	3,467	7,461	197,888	7,092	289		
16A	8,583	1,614	11,643	27,555	434,059	2,276			
17 Medicare/Medi-Cal Crossover Costs					54,230				
17A					113,802				
18 Medicare/Medi-Cal Crossover SMA Upper Limits					66,088				
18A					138,465				
19 Medicare/Medi-Cal Crossover Published Charges					73,703				
19A					184,366				
20 Medicare/Medi-Cal Crossover Negotiated Rates					54,230				
20A					113,802				
21 Enhanced SD/MC Costs									
21A									
22 Enhanced SD/MC SMA Upper Limits									
22A									
23 Enhanced SD/MC Published Charges									
23A									
24 Enhanced SD/MC Negotiated Rates									
24A									
25 Enhanced SD/MC (Refugees) Costs									
25A									
26 Enhanced SD/MC (Refugees) SMA Upper Limits									
26A									
27 Enhanced SD/MC (Refugees) Published Charges									
27A									
28 Enhanced SD/MC (Refugees) Negotiated Rates									
28A									
29 Healthy Families Costs			260	385	4,085				
29A	158		1,437	1,930	13,382				
30 Healthy Families SMA Upper Limits	189		317	470	4,978				
30A			1,751	2,352	18,311				
31 Healthy Families Published Charges	214		354	524	5,652				
31A			1,983	2,822	18,186				
32 Healthy Families Negotiated Rates	156		266	385	4,085				
32A			1,631	1,900	13,362				
33 Non-Medi-Cal Costs	20,370		4,119	39,574	758,403		888		



DETAILED COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1996A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number, 05183	Legal Entity Name, 05183	Mode, 13 - Outpatient (Program 1)	AC	AD	AE	AF	AG	AH	AI
Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		0.02%						
2	Total Units		1,018	36,721	1,038				
3	Gross Cost		2,854	102,118	2,869				
4	Cost per Unit		2.78	2.78	2.78				
5	SMA per Unit		3.41	3.41	3.41				
6	Published Charge per Unit		3.78	3.78	3.78				
7	Negotiated Rate / Cost per Unit		2.78	2.78	2.78				
8	Medi-Cal Units	07/01/02 - 09/30/02	16	6,247	490				
8A		10/01/02 - 06/30/03		15,944	27				
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		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 - 09/30/02							
10B1		10/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units		377	14,523	522				
13	Medi-Cal Costs	07/01/02 - 09/30/02	44	17,372	1,382				
13A		10/01/02 - 06/30/03	1,741	44,339	78				
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	55	21,302	1,871				
14A		10/01/02 - 06/30/03	2,135	54,389	92				
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	61	23,634	1,854				
15A		10/01/02 - 06/30/03	2,368	60,321	102				
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	44	17,372					
16A		10/01/02 - 06/30/03	1,741	44,339					
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/02							
25A		10/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/02							
26A		10/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/02							
27A		10/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 09/30/02							
28A		10/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs		1,045	40,387	1,451				

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

	A	B	C	D	E	F	G
	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Legal Entity: Durnoff Center Legal Entity Number: 00184 Model: 15 - Outpatient (Program 1)							
1 Allocation Percentage	100.00%	04	10	43	52	81	62
2 Total Units	26,897	210,904	23,809	276,960	21,468	21,940	30,945
3 Gross Cost	956,615	256,946	37,808	439,613	34,068	77,977	109,982
4 Cost per Unit	35.95	1.22	1.59	1.59	1.59	3.55	3.55
5 SMA per Unit	1.77	1.77	2.28	2.28	2.28	4.23	4.23
6 Published Charge per Unit	1.45	1.45	1.89	1.89	1.89	4.23	4.23
7 Negotiated Rate / Cost per Unit	1.45	1.45	1.89	1.89	1.89	4.23	4.23
8 Medi-Cal Units	31,646	31,646	2,038	32,090	4,806	-1,870	3,960
8A	116,197	116,197	13,917	157,215	8,949	9,865	26,535
9					323		
9A				(305)	77		
10 Enhanced SD/MC (Children) Units							
10A							
10B Enhanced SD/MC (Refugees) Units							
10B							
11 Healthy Families (SED) Units							
11A							
12 Non-Medi-Cal Units	63,061	63,061	7,854	87,655	7,481	10,205	450
13 Medi-Cal Costs	120,832	36,555	3,236	50,669	7,382	6,848	14,074
13A	566,902	141,564	22,100	249,658	14,211	35,081	84,308
14 Medi-Cal SMA Upper Limits	189,056	59,013	4,647	73,165	10,670	7,910	16,751
14A	770,225	205,699	31,731	358,450	20,404	41,728	112,243
15 Medi-Cal Published Charges	143,812	45,897	3,842	60,650	8,762	7,910	16,751
15A	682,611	168,486	26,303	297,138	18,914	41,729	112,243
16 Medi-Cal Negotiated Rates	143,812	45,897	3,842	60,650	8,762	7,910	16,751
16A	682,611	168,486	26,303	297,136	18,914	41,729	112,243
17 Medicare/Medi-Cal Crossover Costs	987			404	513		
17A	(362)			(484)	122		
18 Medicare/Medi-Cal Crossover SMA Upper Limits	1,432			695	736		
18A	(520)			(695)	176		
19 Medicare/Medi-Cal Crossover Published Charges	1,187			576	610		
19A	(431)			(576)	148		
20 Medicare/Medi-Cal Crossover Negotiated Rates	1,187			576	610		
20A	(431)			(576)	148		
21 Enhanced SD/MC Costs							
21A							
22 Enhanced SD/MC SMA Upper Limits							
22A							
23 Enhanced SD/MC Published Charges							
23A							
24 Enhanced SD/MC Negotiated Rates							
24A							
25 Enhanced SD/MC (Refugees) Costs							
25A							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
26A							
27 Enhanced SD/MC (Refugees) Published Charges							
27A							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
28A							
29 Healthy Families Costs							
29A							
30 Healthy Families SMA Upper Limits							
30A							
31 Healthy Families Published Charges							
31A							
32 Healthy Families Negotiated Rates							
32A							
33 Non-Medi-Cal Costs	276,245	76,826	12,472	136,106	11,680	36,270	1,599

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1066A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity	Legal Entity	Mode	A	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	
	00185	EL CENTRO DE AMISTAD, INC.	15 - Outpatient (Program 1)	Mode Total	03	04	10	12	15	210	206	34	34	34	34	
1				100.00%	0.15%	53.09%	5.41%	0.27%	0.02%							
2					1,558	574,845	58,587	2,925	210							
3				1,056,082	1,558	560,721	57,148	2,893	206							
4					0.98	0.98	0.98	0.98	0.98							
5					1.77	1.77	2.28	2.28	2.28							
6					1.58	1.58	1.58	1.58	1.58							
7					1.58	1.58	1.58	1.58	1.58							
8					200	90,178	11,018	378								
8A					200	270,791	40,282	1,155								
9																
9A																
10																
10A																
10B																
11																
11A																
12					1,386	213,878	7,290	1,396	210							
13																
13A																
14					195	284,138	39,282	1,127								
14A					384	479,300	91,843	2,833								
15					318	427,860	63,646	1,825								
15A					318	427,860	63,646	1,825								
16																
16A																
17																
17A																
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28A																
29																
29A																
30																
30A																
31																
31A																
32																
32A																
33					1,381	208,823	7,111	1,381	206							
33A					323,808											
33B																

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	NR	H	NR	I	NR	J	NR	K	NR	L	NR	M	NR	N
00185	EL CENTRO DE AMISTAD, INC	41	Service Function	42	Service Function	42	Service Function	52	Service Function	61	Service Function	62	Service Function	62	Service Function
1	Allocation Percentage														
2	Total Units	0.84%	32,89%					2.52%	0.03%				2.36%		
3	Gross Cost	10,135	365,756					27,360	150				10,418		
4	Cost per Unit	9,888	347,015					26,707	358				24,891		
5	SMA per Unit	0.96	0.96					0.96	2.39				2.39		
6	Published Charge per Unit	2.26	2.26					2.26	4.23				4.23		
7	Negotiated Rate / Cost per Unit	1.58	1.58					1.58	3.87				3.87		
8	Medi-Cal Units	1,380	83,639					8,085	1,895				1,895		
9	Medicare/Medi-Cal Crossover Units	5,780	200,607					15,510	45				5,806		
10	Enhanced SD/MC (Children) Units														
10B	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units														
12	Non-Medi-Cal Units	2,975	91,510					3,185	106				2,835		
13	Medi-Cal Costs	1,346	62,075					6,472	4,528				4,528		
13A		5,838	185,678					15,129	106				14,068		
14	Medi-Cal SMA Upper Limits	3,148	145,097					19,802					8,018		
14A		13,178	457,384					35,363	190				24,908		
15	Medi-Cal Published Charges	2,180	100,550					13,722					7,334		
15A		9,132	316,868					24,808	174				22,787		
16	Medi-Cal Negotiated Rates	2,180	100,550					13,722					7,334		
16A		6,432	316,950					24,506	174				22,787		
17	Medicare/Medi-Cal Crossover Costs														
17A															
18	Medicare/Medi-Cal Crossover SMA Upper Limits														
18A															
19	Medicare/Medi-Cal Crossover Published Charges														
19A															
20	Medicare/Medi-Cal Crossover Negotiated Rates														
20A															
21	Enhanced SD/MC Costs														
21A															
22	Enhanced SD/MC SMA Upper Limits														
22A															
23	Enhanced SD/MC Published Charges														
23A															
24	Enhanced SD/MC Negotiated Rates														
24A															
25	Enhanced SD/MC (Refugees) Costs														
26	Enhanced SD/MC (Refugees) SMA Upper Limits														
27	Enhanced SD/MC (Refugees) Published Charges														
28	Enhanced SD/MC (Refugees) Negotiated Rates														
29	Healthy Families Costs														
29A															
30	Healthy Families SMA Upper Limits														
30A															
31	Healthy Families Published Charges														
31A															
32	Healthy Families Negotiated Rates														
32A															
33	Non-Medi-Cal Costs	2,902	89,262					3,107	251				6,296		

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Line Item	Legal Entity, Entity Health & Research Legal Entity Number: 00186 Mode: 15 - Outpatient (Program 1)	A Mode Total	B		C		D		E		F		G	
			Service Function	03	04	06	10	12	17	17				
1	Allocation Percentage	100.00%												
2	Total Units	25,944	614,821	2,084	525,653	91,104	10,857							
3	Gross Cost	19,963,504	629,218	2,109	891,788	154,593	18,418							
4	Cost per Unit		1.02	1.02	1.70	1.70	1.70							
5	SMA per Unit		1.77	1.77	2.28	2.28	2.28							
6	Published Charge per Unit		1.10	1.10	1.80	1.80	1.80							
7	Negotiated Rate / Cost per Unit		1.06	1.06	1.76	1.76	1.76							
8	Medi-Cal Units		4,007	84,456	185	115,405	15,128	4,070						
8A			14,384	333,981	923	312,962	45,092	4,212						
9	Medicare/Medi-Cal Crossover Units													
10	Enhanced SD/MC (Children) Units													
10A	Enhanced SD/MC (Refugees) Units													
10B	Healthy Families (SED) Units													
11	Non-Medi-Cal Units													
11A														
12	Medi-Cal Costs		2,817,976	4,094	86,298	186	196,791	25,665	6,905					
13	Medicare/Medi-Cal Crossover Costs		6,763,386	14,708	341,268	943	530,967	70,501	7,146					
14	Medi-Cal SMA Upper Limits		3,804,806	7,092	149,487	292	283,123	34,482	9,280					
14A			11,891,308	25,477	591,146	1,634	713,553	102,810	9,903					
15	Medi-Cal Published Charges		2,983,625	4,408	92,902	182	207,729	27,230	7,326					
15A			9,300,058	15,833	367,378	1,015	563,332	81,166	7,582					
16	Medi-Cal Negotiated Rates		2,923,362	4,247	89,523	175	203,113	26,025	7,163					
16A			9,111,865	15,256	354,070	878	550,813	79,362	7,413					
17	Medicare/Medi-Cal Crossover Costs		158,867											
17A			478,374											
18	Medicare/Medi-Cal Crossover SMA Upper Limits		209,847											
18A			630,940											
19	Medicare/Medi-Cal Crossover Published Charges		188,865											
19A			591,163											
20	Medicare/Medi-Cal Crossover Negotiated Rates		164,591											
20A			494,169											
21	Enhanced SD/MC Costs													
21A														
22	Enhanced SD/MC SMA Upper Limits													
22A														
23	Enhanced SD/MC Published Charges													
23A														
24	Enhanced SD/MC Negotiated Rates													
24A														
25	Enhanced SD/MC (Refugees) Costs													
25A														
26	Enhanced SD/MC (Refugees) SMA Upper Limits													
26A														
27	Enhanced SD/MC (Refugees) Published Charges													
27A														
28	Enhanced SD/MC (Refugees) Negotiated Rates													
28A														
29	Healthy Families Costs		131,890	266	1,922	398	51,175	1,267	1,435					
29A			444,737	767	11,368	2,384	25,737	1,835	2,384					
30	Healthy Families SMA Upper Limits		177,320	460	3,329	690	68,772	1,836	1,836					
30A			601,104	1,320	15,744	2,089	20,316	1,449	1,890					
31	Healthy Families Published Charges		139,745	286	2,089	429	54,290	1,451	1,648					
31A			471,264	826	12,271	1,964	19,867	1,417	1,648					
32	Healthy Families Negotiated Rates		136,823	276	1,964	413	53,087	1,419	1,489					
32A			461,369	796	11,824	599	94,727	49,603	1,152					
33	Non-Medi-Cal Costs		4,150,404	6,874	187,343									

DEPARTMENT OF MENTAL HEALTH  
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Fiscal Year 2002-2003

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity	NR	H	NR	I	NR	J	NR	K	NR	L	NR	M	NR	N
1	Allocation Percentage		0.01%		34		41		42		47		52		54
2	Total Units		718		920		486,514		5,283,519		33,917		659,995		36,094
3	Gross Cost		1,218		1,561		846,284		8,929,838		57,542		1,119,697		64,928
4	Cost per Unit		1.70		1.70		1.70		1.70		1.70		1.70		1.70
5	SMA per Unit		2.28		2.28		2.28		2.28		2.28		2.28		2.28
6	Published Charge per Unit		1.80		1.80		1.80		1.80		1.80		1.80		1.80
7	Negotiated Rate / Cost per Unit		1.76		1.76		1.76		1.76		1.76		1.76		1.76
8	Medi-Cal Units	07/01/02 - 09/30/02	410		90		72,885		877,106		3,705		104,610		6,242
8A	Medi-Cal Units	10/01/02 - 06/30/03	78		78		250,719		2,837,900		21,924		325,376		14,088
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							40,753				10,897		
10	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03													
10A	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02													
10B	Enhanced SD/MC (Refugees) Units	10/01/02 - 06/30/03													
11	Healthy Families (SED) Units	07/01/02 - 09/30/02													
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03													
12	Non-Medi-Cal Units														
13	Medi-Cal Coets	07/01/02 - 09/30/02	896		153		123,314		1,488,057		8,286		177,476		10,590
13A	Medi-Cal Coets	10/01/02 - 06/30/03	132		132		425,358		4,914,136		37,185		532,016		23,901
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	935		205		165,722		1,999,802		8,447		238,511		14,232
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	178		178		571,639		6,489,728		49,587		741,857		32,121
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	738		182		130,833		1,576,781		6,969		188,298		11,238
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	140		140		451,294		5,107,990		39,453		565,677		25,358
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	722		156		127,928		1,543,707		6,521		184,114		10,986
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03	137		137		441,265		4,994,176		38,596		572,892		24,785
17	Medicare/Medi-Cal Crossover Coets	07/01/02 - 09/30/02							16,307				18,487		
17A	Medicare/Medi-Cal Crossover Coets	10/01/02 - 06/30/03							88,140				10,239		
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							21,915				24,845		
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							82,917				8,084		
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							17,302				18,815		
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03							73,355				7,904		
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							16,917				19,179		
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							71,725				8,179		
21	Enhanced SD/MC Coets	07/01/02 - 09/30/02													
21A	Enhanced SD/MC Coets	10/01/02 - 06/30/03													
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02													
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03													
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02													
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03													
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02													
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03													
25	Enhanced SD/MC (Refugees) Coets	07/01/02 - 09/30/02													
25A	Enhanced SD/MC (Refugees) Coets	10/01/02 - 06/30/03													
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/02													
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 06/30/03													
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/02													
27A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 06/30/03													
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 09/30/02													
28A	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 06/30/03													
29	Healthy Families Coets	07/01/02 - 09/30/02													
29A	Healthy Families Coets	10/01/02 - 06/30/03													
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02													
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03													
31	Healthy Families Published Charges	07/01/02 - 09/30/02													
31A	Healthy Families Published Charges	10/01/02 - 06/30/03													
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02													
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03													
33	Non-Medi-Cal Coets		300		753		272,370		2,192,364		11,482		348,514		20,116

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1868A (03/03)

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

County: Los Angeles  
 County Code: 19

	Local Entity: EraJ Health & Research	Legal Entity Number: 00188	Model: 15 - Outpatient (Program 1)	NR O Service Function	NR P Service Function	NR Q Service Function	NR R Service Function	NR S Service Function	NR T Service Function	NR U Service Function
1	Allocation Percentages	0.00%	61	62	67	71	76	77		
2	Total Units	30	68,123	22,39%	1,250	2,193	60	1.15%		
3	Gross Cost	61	217,358	3,798,348	3,908	6,257	171	194,957		
4	Cost per Unit	1.70	3.18	3.19	3.19	2.85	2.85	2.85		
5	SMA per Unit	2.28	4.23	4.23	4.23	3.41	3.41	3.41		
6	Published Charge per Unit	1.80	3.35	3.35	3.35	3.00	3.00	3.00		
7	Negotiated Rate / Cost per Unit	1.78	3.31	3.31	3.31	2.98	2.98	2.98		
8	Medi-Cal Units	30	8,928	195,342	590	1,603	60	13,008		
8A	Medicare/Medi-Cal Crossover Units		29,557	546,366	375	1,603	60	40,517		
9	Enhanced SD/MC (Children) Units			40,006				2,483		
10	Enhanced SD/MC (Refugees) Units			116,564				5,698		
10A	Enhanced SD/MC (Refugees) Units									
10B	Enhanced SD/MC (Refugees) Units									
11	Healthy Families (SED) Units		2,995	3,195	90					
11A	Healthy Families (SED) Units		6,998	13,963	60					
12	Non-Medi-Cal Units		19,860	275,009	135			592		
13	Medi-Cal Costs	51	28,477	623,273	1,082	1,683		37,116		
13A	Medi-Cal Costs		84,307	1,743,277	1,197	4,574	171	115,607		
14	Medi-Cal SMA Upper Limits	68	37,763	826,297	2,496	2,012		44,361		
14A	Medi-Cal SMA Upper Limits		125,028	2,311,128	1,586	5,486	208	138,163		
15	Medi-Cal Published Charges	54	29,999	654,390	1,977	1,770		39,027		
15A	Medi-Cal Published Charges		90,016	1,830,326	1,256	4,808	180	121,551		
16	Medi-Cal Negotiated Rates	53	29,542	646,542	1,953	1,748		38,507		
16A	Medi-Cal Negotiated Rates		97,834	1,808,471	1,341	4,745	178	119,930		
17	Medicare/Medi-Cal Crossover Costs			127,646				7,085		
17A	Medicare/Medi-Cal Crossover Costs			371,818				18,829		
18	Medicare/Medi-Cal Crossover SMA Upper Limits			169,225				8,467		
18A	Medicare/Medi-Cal Crossover SMA Upper Limits			493,966				20,112		
19	Medicare/Medi-Cal Crossover Published Charges			134,020				7,449		
19A	Medicare/Medi-Cal Crossover Published Charges			390,489				17,694		
20	Medicare/Medi-Cal Crossover Negotiated Rates			132,420				7,350		
20A	Medicare/Medi-Cal Crossover Negotiated Rates			385,827				17,458		
21	Enhanced SD/MC Costs									
21A	Enhanced SD/MC Costs									
22	Enhanced SD/MC SMA Upper Limits									
22A	Enhanced SD/MC SMA Upper Limits									
23	Enhanced SD/MC Published Charges									
23A	Enhanced SD/MC Published Charges									
24	Enhanced SD/MC Negotiated Rates									
24A	Enhanced SD/MC Negotiated Rates									
25	Enhanced SD/MC (Refugees) Costs									
26	Enhanced SD/MC (Refugees) SMA Upper Limits									
27	Enhanced SD/MC (Refugees) Published Charges									
28	Enhanced SD/MC (Refugees) Negotiated Rates									
28A	Enhanced SD/MC (Refugees) Negotiated Rates									
29	Healthy Families Costs		9,566	10,194	287			1,604		
29A	Healthy Families Costs		22,322	44,615	181			381		
30	Healthy Families SMA Upper Limits		12,689	13,515	254			1,916		
30A	Healthy Families SMA Upper Limits		29,683	69,148	302			1,895		
31	Healthy Families Published Charges		10,033	10,703	201			1,664		
31A	Healthy Families Published Charges		23,437	46,843	298			1,664		
32	Healthy Families Negotiated Rates		9,913	10,575	199			10,715		
32A	Healthy Families Negotiated Rates		23,157	46,264	199			10,715		
33	Non-Medi-Cal Costs		82,697	877,465	431			(0)		

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

	A	B	C	D	E	F	G
	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	100.00%	03	04	10	12	31	34
2	705	705	121,754	113,965	120	8,402	29,430
3	3,483,828	867	170,186	203,597	215	11,468	52,718
4		1.40	1.40	1.79	1.79	1.79	1.79
5		1.77	1.77	2.28	2.28	2.28	2.28
6		1.61	1.61	2.06	2.06	2.06	2.06
7		1.61	1.61	2.06	2.06	2.06	2.06
8			34,829	15,558		2,489	6,830
8A			86,925	96,272		3,833	22,500
9							
10							
10A							
10B							
11							
11A							
12		705		135	120		
13	808,839		46,654	33,154		4,423	12,414
13A	2,659,656		121,504	170,202		7,046	40,304
14	1,286,163		61,847	42,312		6,628	15,800
14A	4,072,271		153,857	217,220		8,987	51,300
15	1,145,834		56,075	36,229		6,086	14,278
15A	3,564,486		139,949	196,290		8,102	46,350
16	1,145,791		56,075	36,229		6,086	14,278
16A	3,564,312		139,949	196,290		8,102	46,350
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33	15,132	987	0	241	215		
33A							



CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1866A (05/03)

DETAIL COST REPORT

County: Los Angeles  
County Code: 18

	Legal Entity, Five Acres Boys & Girls' Aid Society of Los Angeles Legal Entity Number: 00647 Mode: 15 - Outpatient (Program 1)	H	I	J	K	L	M	N
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	41	42	32	54	54	61	62
2	Total Units	0.35%	36.63%	1.44%	0.02%	30.70%	0.04%	15.17%
3	Gross Cost	6,875	715,569	28,255	339	730,892	861	334,616
4	Cost per Unit	12,316	1,276,196	50,228	607	1,069,479	1,251	632,854
5	SMA per Unit	1.79	1.78	1.78	1.79	1.48	1.89	1.89
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit	2.06	2.06	2.06	2.08	2.08	2.08	2.08
8	Medi-Cal Units	128,800	19,097	9,158		188,326	511	84,060
8A	Medicare/Medi-Cal Crossover Units	566,499				534,887		250,569
9	Enhanced SD/MC (Children) Units							
10	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
12	Non-Medi-Cal Units	6,575	270		309			150
13	Medi-Cal Costs	228,711	33,949	16,280		287,244		158,978
14	Medi-Cal SMA Upper Limits	1,046,003	263,664	43,541		782,236		473,673
15	Medi-Cal Published Charges	1,337,218	205,328	39,340		1,218,856		356,370
16	Medi-Cal Negotiated Rates	1,206,188	265,328	39,340		1,101,249		1,059,865
17	Medicare/Medi-Cal Crossover Costs	1,308,188	1,308,188	1,308,188		1,308,188		322,187
18	Medicare/Medi-Cal Crossover SMA Upper Limits							967,147
19	Medicare/Medi-Cal Crossover Published Charges							322,787
20	Medicare/Medi-Cal Crossover Negotiated Rates							962,147
21	Enhanced SD/MC Costs							
22	Enhanced SD/MC SMA Upper Limits							
23	Enhanced SD/MC Published Charges							
24	Enhanced SD/MC Negotiated Rates							
25	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
30	Healthy Families SMA Upper Limits							
31	Healthy Families Published Charges							
32	Healthy Families Negotiated Rates							
33	Non-Medi-Cal Costs	12,316	482	(9)	607			284

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (02/03)

County: Los Angeles  
County Code: 19

CR

Legal Entity, Five Acres Boys' & Girls' Aid Society of Los Angeles Model: 15 - Outpatient (Program 1)	U	T	S	R	Q	P	O	Service Function
1 Allocation Percentage							77	
2 Total Units							0.04%	
3 Gross Cost							700	
4 Cost per Unit							1.522	
5 SMA per Unit							2.17	
6 Published Charge per Unit							3.41	
7 Negotiated Rate / Cost per Unit							2.90	
8							2.17	
9							130	
10							570	
11								
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DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (09/03)

County: Los Angeles  
County Code: 19

Legal Entity, Foothill Family Services Legal Entity Number: 00724 Mode: 15 - Outpatient (Program 1)	A		B		C		D		E		F		G	
	Mode Total	Service Function	03	04	10	12	31	34	0.03%	0.36%	0.26%	0.03%	0.03%	0.03%
1 Allocation Percentage	100.00%													
2 Total Units	537													
3 Gross Cost	3,173,479													
4 Cost per Unit	0.92													
5 SMA per Unit	1.77													
6 Published Charge per Unit	1.70													
7 Negotiated Rate / Cost per Unit	1.49													
8														
8A Medi-Cal Units	396	14,847			83,356				1,464			947		426
9														
9A Medicare/Medi-Cal Crossover Units	16	35,538			364,118				2,697			4,889		240
10														
10A Enhanced SD/MC (Children) Units														
10B Enhanced SD/MC (Refugees) Units														
11 Healthy Families (SED) Units														
11A														
12 Non-Medi-Cal Units	125	871			16,397				4,562			248		
13														
13A Medi-Cal Costs	567,777													580
14														
14A Medi-Cal SMA Upper Limits	2,409,974													327
15														
15A Medi-Cal Published Charges	954,217													971
16														
16A Medi-Cal Negotiated Rates	4,045,663													547
17														
17A Medicare/Medi-Cal Crossover Costs	1,048,063													1,069
18														
18A Medicare/Medi-Cal Crossover SMA Upper Limits	4,440,184													602
19														
19A Medicare/Medi-Cal Crossover Published Charges	917,799													837
20														
20A Medicare/Medi-Cal Crossover Negotiated Rates	3,689,109													528
21														
21A Enhanced SD/MC Costs														
22														
22A Enhanced SD/MC SMA Upper Limits														
23														
23A Enhanced SD/MC Published Charges														
24														
24A Enhanced SD/MC Negotiated Rates														
25														
25A Enhanced SD/MC (Refugees) Costs														
26														
26A Enhanced SD/MC (Refugees) SMA Upper Limits														
27														
27A Enhanced SD/MC (Refugees) Published Charges														
28														
28A Enhanced SD/MC (Refugees) Negotiated Rates														
29														
29A Healthy Families Costs	74													
30														
30A Healthy Families SMA Upper Limits	123													
31														
31A Healthy Families Published Charges	136													
32														
32A Healthy Families Negotiated Rates	116													
33														
33A Non-Medi-Cal Costs	195,654	115	804	27,338	6,242	338								

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00724 Mode: 19 - Outpatient (Program 1)	H Service Function	I Service Function	J Service Function	K Service Function	L Service Function	M Service Function	N Service Function
1 Allocation Percentage	41	42	52	61	62	71	77
2 Total Units	3,45%	69,87%	3,21%	0,06%	1,73%	0,03%	0,54%
3 Gross Cost	80,460	1,604,275	74,849	841	22,681	524	8,700
4 Cost per Unit	109,614	2,165,561	101,989	2,038	54,904	1,038	17,235
5 SMA per Unit	1,36	1,36	1,36	2,42	2,42	1,98	1,98
6 Published Charge per Unit	2,28	2,28	2,28	4,23	4,23	3,41	3,41
7 Negotiated Rate / Cost per Unit	2,51	2,51	2,51	4,48	4,48	3,65	3,65
8	2,20	2,20	2,20	4,17	4,17	3,41	3,41
8A Medi-Cal Units	12,135	283,910	17,974	49	2,240	-	1,548
9 Medicare/Medi-Cal Crossover Units	34,562	1,241,574	53,272	49	19,604	-	5,601
10 Enhanced SD/MC (Children) Units							
10B Enhanced SD/MC (Refugees) Units							
11 Healthy Families (SED) Units							
12 Non-Medi-Cal Units	33,763	78,437	3,803	792	637	624	1,551
13 Medi-Cal Costs	16,532	386,781	24,467	119	47,456	-	3,067
13A	47,085	1,691,849	72,574	119	47,456	-	11,086
14 Medi-Cal SMA Upper Limits	27,668	647,315	40,981	207	9,475	-	5,279
14A	78,801	2,831,473	121,460	207	82,925	-	19,089
15 Medi-Cal Published Charges	30,459	712,614	45,115	219	9,980	-	9,850
15A	86,751	3,117,104	133,713	219	87,434	-	20,444
16 Medi-Cal Negotiated Rates	26,687	624,602	39,543	204	9,341	-	5,279
16A	76,038	2,732,123	117,186	204	81,748	-	19,089
17 Medicare/Medi-Cal Crossover Costs							
17A							
18 Medicare/Medi-Cal Crossover SMA Upper Limits							
18A							
19 Medicare/Medi-Cal Crossover Published Charges							
19A							
20 Medicare/Medi-Cal Crossover Negotiated Rates							
20A							
21 Enhanced SD/MC Costs							
21A							
22 Enhanced SD/MC SMA Upper Limits							
22A							
23 Enhanced SD/MC Published Charges							
23A							
24 Enhanced SD/MC Negotiated Rates							
24A							
25 Enhanced SD/MC (Refugees) Costs							
25A							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
26A							
27 Enhanced SD/MC (Refugees) Published Charges							
27A							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
28A							
29 Healthy Families Costs							
29A							
30 Healthy Families SMA Upper Limits							
30A							
31 Healthy Families Published Charges							
31A							
32 Healthy Families Negotiated Rates							
32A							
33 Non-Medi-Cal Costs	45,997	106,858	4,908	1,917	2,026	1,038	3,073

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (02/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00190 Mode: 15 - Outpatient (Program 1)	A	B	C	D	E	F	G
	Mode Total	Service Function 03	Service Function 04	Service Function 04	Service Function 10	Service Function 10	Service Function 12
1 Allocation Percentage	100.00%	0.04%	4.76%	5.40%	5.51%	0.30%	0.11%
2 Total Units	726	88,778	101,994	71,324	3,841	6,207	2,332
3 Gross Cost	2,081,989	806	99,817	113,059	115,252	6,207	2,332
4 Cost per Unit	1.11	1.11	1.11	1.11	1.62	1.62	1.62
5 SMA per Unit	1.77	1.77	1.77	1.77	2.28	2.28	2.28
6 Published Charge per Unit	466.00	466.00	466.00	466.00	466.00	466.00	466.00
7 Negotiated Rate / Cost per Unit	1.12	1.12	1.12	1.12	1.83	1.83	1.83
8 Medi-Cal Units	106	14,973	5,891	12,898	73	219	147
8A Medi-Cal Units	316	44,920	17,872	36,892	219	440	440
9 Medicare/Medi-Cal Crossover Units							
9A Medicare/Medi-Cal Crossover Units							
10 Enhanced SD/MC (Children) Units							
10A Enhanced SD/MC (Children) Units							
10B Enhanced SD/MC (Refugees) Units							
11 Healthy Families (SED) Units							
11A Healthy Families (SED) Units							
12 Non-Medi-Cal Units							
12A Non-Medi-Cal Units							
13 Medi-Cal Costs	328,766	118	18,597	6,530	20,842	118	238
13A Medi-Cal Costs	968,379	351	40,793	19,589	62,522	354	711
14 Medi-Cal SMA Upper Limits	468,801	188	26,502	10,427	29,407	188	335
14A Medi-Cal SMA Upper Limits	1,408,391	559	78,508	31,279	89,218	498	1,003
15 Medi-Cal Published Charges	85,828,931	49,396	6,971,418	2,745,206	6,010,468	34,018	69,502
15A Medi-Cal Published Charges	257,811,688	147,256	20,932,720	8,235,152	18,030,472	102,054	205,040
16 Medi-Cal Negotiated Rates	331,823	119	16,770	6,330	21,024	118	240
16A Medi-Cal Negotiated Rates	984,860	354	50,319	19,589	63,008	354	717
17 Medicare/Medi-Cal Crossover Costs							
17A Medicare/Medi-Cal Crossover Costs							
18 Medicare/Medi-Cal Crossover SMA Upper Limits							
18A Medicare/Medi-Cal Crossover SMA Upper Limits							
19 Medicare/Medi-Cal Crossover Published Charges							
19A Medicare/Medi-Cal Crossover Published Charges							
20 Medicare/Medi-Cal Crossover Negotiated Rates							
20A Medicare/Medi-Cal Crossover Negotiated Rates							
21 Enhanced SD/MC Costs							
21A Enhanced SD/MC Costs							
22 Enhanced SD/MC SMA Upper Limits							
22A Enhanced SD/MC SMA Upper Limits							
23 Enhanced SD/MC Published Charges							
23A Enhanced SD/MC Published Charges							
24 Enhanced SD/MC Negotiated Rates							
24A Enhanced SD/MC Negotiated Rates							
25 Enhanced SD/MC (Refugees) Costs							
25A Enhanced SD/MC (Refugees) Costs							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
26A Enhanced SD/MC (Refugees) SMA Upper Limits							
27 Enhanced SD/MC (Refugees) Published Charges							
27A Enhanced SD/MC (Refugees) Published Charges							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
28A Enhanced SD/MC (Refugees) Negotiated Rates							
29 Healthy Families Costs	15,885	11	362	1,609	1,609	1,609	113
29A Healthy Families Costs	47,061	34	1,087	4,828	4,828	4,828	338
30 Healthy Families SMA Upper Limits	22,228	18	579	2,271	2,271	2,271	160
30A Healthy Families SMA Upper Limits	69,664	55	1,738	6,813	6,813	6,813	477
31 Healthy Families Published Charges	3,859,054	4,660	152,382	464,136	464,136	464,136	32,820
31A Healthy Families Published Charges	11,877,672	14,446	457,146	1,392,408	1,392,408	1,392,408	97,394
32 Healthy Families Negotiated Rates	15,825	11	368	1,823	1,823	1,823	114
32A Healthy Families Negotiated Rates	47,451	35	1,099	4,870	4,870	4,870	341
33 Non-Medi-Cal Costs	714,099	292	31,877	86,940	25,450	6,735	932

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 04/19/2003 (03/03)

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

County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

Legal Entity Number: 00190	Legal Entity: Gateway Hosp & MHC	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Mode: 15 - Outpatient (Program 1)		H	I	J	K	L	M	N	O	P	Q	R	S	T	U
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentages	31	33	34	41	42	42	52							
2	Total Units	0.11%	0.07%	0.19%	1.43%	57.17%	4.40%	5.85%							
3	Gross Cost	1,595	960	2,490	18,452	740,193	56,993	75,782							
4	Cost per Unit	2,240	1,952	4,025	29,822	1,195,992	92,066	122,478							
5	SMA per Unit	1.62	1.62	1.62	1.62	1.62	1.62	1.62							
6	Negotiated Rate / Cost per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28							
7	Published Charge per Unit	466.00	466.00	466.00	466.00	466.00	466.00	466.00							
8	Negotiated Rate / Cost per Unit	1.83	1.83	1.83	1.83	1.83	1.83	1.83							
8	Medi-Cal Units	282	105	619	2,064	131,705	1,638	13,706							
8A	Medicare/Medi-Cal Crossover Units	844	315	1,656	6,153	395,113	4,914	41,118							
9	Enhanced SD/MC (Children) Units														
10	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units														
12	Non-Medi-Cal Units	280		15	873	6,059		45							
13	Medi-Cal Costs	456	170	1,001	3,336	212,807	2,647	22,151							
13A	Medicare/Medi-Cal Crossover Costs	1,364	509	3,000	10,009	638,417	7,940	66,451							
14	Medi-Cal SMA Upper Limits	843	239	1,411	4,706	300,267	3,735	31,200							
14A	Medicare/Medi-Cal Crossover Published Charges	1,924	718	4,232	14,120	900,838	11,204	93,744							
15	Medi-Cal Published Charges	13,412	48,930	298,454	981,824	61,374,530	763,308	6,306,996							
15A	Medicare/Medi-Cal Crossover Negotiated Rates	993,304	146,790	864,866	2,965,038	191,660,066	2,288,924	19,160,066							
16	Medi-Cal Negotiated Rates	480	171	1,009	3,364	214,879	2,647	22,341							
16A	Medicare/Medi-Cal Crossover Costs	1,376	513	3,025	10,065	644,034	7,940	67,019							
17	Enhanced SD/MC Costs														
17A	Medicare/Medi-Cal Crossover SMA Upper Limits														
18	Enhanced SD/MC Published Charges														
18A	Medicare/Medi-Cal Crossover Negotiated Rates														
19	Enhanced SD/MC Costs														
19A	Medicare/Medi-Cal Crossover SMA Upper Limits														
20	Enhanced SD/MC Published Charges														
20A	Medicare/Medi-Cal Crossover Negotiated Rates														
21	Enhanced SD/MC Costs														
21A	Medicare/Medi-Cal Crossover SMA Upper Limits														
22	Enhanced SD/MC Published Charges														
22A	Medicare/Medi-Cal Crossover Negotiated Rates														
23	Enhanced SD/MC Costs														
23A	Medicare/Medi-Cal Crossover SMA Upper Limits														
24	Enhanced SD/MC Published Charges														
24A	Medicare/Medi-Cal Crossover Negotiated Rates														
25	Enhanced SD/MC (Refugees) Costs														
25A	Medicare/Medi-Cal Crossover SMA Upper Limits														
26	Enhanced SD/MC (Refugees) Published Charges														
27	Enhanced SD/MC (Refugees) Negotiated Rates														
28	Healthy Families Costs														
28A	Medicare/Medi-Cal Crossover SMA Upper Limits														
29	Healthy Families Published Charges														
29A	Medicare/Medi-Cal Crossover Negotiated Rates														
30	Healthy Families Negotiated Rates														
30A	Non-Medi-Cal Costs														
31	Non-Medi-Cal Costs														
31A	Medicare/Medi-Cal Crossover SMA Upper Limits														
32	Medicare/Medi-Cal Crossover Published Charges														
32A	Medicare/Medi-Cal Crossover Negotiated Rates														
33	Non-Medi-Cal Costs	420		24	10,830	305,609	61,489	33,776							

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1866A (05/00)

County: Los Angeles  
County Code: 19

	Legal Entity	Legal Entity Number	Model	NR	O	P	NR	CR	O	CR	NR	CR	S	T	U
	Gateway Hesp & MHC	00190	15 - Outpatient (Program 1)		Service Function	Service Function		Service Function	Service Function	Service Function		Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage				61	62		62	52						
2	Total Units				0.47%	8.28%		5.80%	0.00%						
3	Gross Cost				3,340	59,295		41,566	40						
4	Cost per Unit				9,905	173,156		123,465	65						
5	SMA per Unit				2.97	2.97		2.97	1.62						
6	Published Charge per Unit				4.23	4.23		4.23	2.28						
7	Negotiated Rate / Cost per Unit				7.00	7.00		7.00	466.00						
8	Medi-Cal Units				3.00	3.00		2.97	1.62						
9	Medicare/Medi-Cal Crossover Units				581	11,628		1,650							
9A	Enhanced SD/MC (Children) Units				1,774	35,479		4,951							
10	Enhanced SD/MC (Refugees) Units														
10B	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units				105	616		616							
11A	Healthy Families Negotiated Rates				319	1,849		1,849							
12	Non-Medi-Cal Units				550	8,525		34,965	40						
13	Medi-Cal Costs				1,756	35,127		4,901							
13A	Medicare/Medi-Cal Crossover Costs				5,277	105,395		14,706							
14	Medi-Cal SMA Upper Limits				7,500	50,034		6,960							
14A	Medicare/Medi-Cal Crossover SMA Upper Limits				7,504	50,076		20,943							
15	Medi-Cal Published Charges				4,137	82,782		11,500							
15A	Medicare/Medi-Cal Crossover Published Charges				12,418	248,353		34,657							
16	Medi-Cal Negotiated Rates				1,773	35,478		4,901							
16A	Medicare/Medi-Cal Crossover Negotiated Rates				5,322	106,437		14,706							
17	Medicare/Medi-Cal Crossover Costs														
17A	Medicare/Medi-Cal Crossover SMA Upper Limits														
18	Medicare/Medi-Cal Crossover Published Charges														
18A	Medicare/Medi-Cal Crossover Negotiated Rates														
19	Enhanced SD/MC Costs														
19A	Enhanced SD/MC (Refugees) Costs														
20	Enhanced SD/MC (Refugees) SMA Upper Limits														
20A	Enhanced SD/MC (Refugees) Published Charges														
21	Enhanced SD/MC (Refugees) Negotiated Rates														
21A	Healthy Families Costs														
22	Healthy Families SMA Upper Limits														
22A	Healthy Families Published Charges														
23	Healthy Families Negotiated Rates														
23A	Healthy Families SMA Upper Limits														
23A	Healthy Families Published Charges														
24	Healthy Families Negotiated Rates														
24A	Healthy Families SMA Upper Limits														
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27	Healthy Families Published Charges														
27A	Healthy Families Negotiated Rates														
28	Healthy Families SMA Upper Limits														
28A	Healthy Families Published Charges														
29	Healthy Families Negotiated Rates														
29A	Healthy Families SMA Upper Limits														
30	Healthy Families Published Charges														
30A	Healthy Families Negotiated Rates														
31	Healthy Families SMA Upper Limits														
31A	Healthy Families Published Charges														
32	Healthy Families Negotiated Rates														
32A	Healthy Families SMA Upper Limits														
32A	Healthy Families Published Charges														
33	Healthy Families Negotiated Rates														
33	Non-Medi-Cal Costs				1,036	25,322		103,856	65						

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1956A (03/03)

County Code: 19  
County: Los Angeles

Legal Entity Number	Legal Entity Name	Mode	NR A	NR B	NR C	NR D	NR E	NR F	NR G
Legal Entity Number	Legal Entity Name	Mode	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	100.00%							
2	Total Units	4,309	200,874	192,618	335	12,355	1,715,141	20,938	1,689,784
3	Gross Cost	3,172,733	5,407	258,055	326,418	568	1,689,784	1,689,784	1,689,784
4	Cost per Unit		1.28	1.28	1.69	1.69	1.69	1.69	1.69
5	SMA per Unit		1.41	1.41	1.86	1.86	1.86	1.86	1.86
6	Published Charge per Unit		1.41	1.41	1.86	1.86	1.86	1.86	1.86
7	Negotiated Rate / Cost per Unit								
8	Medi-Cal Units	07/01/02 - 09/30/02	41,258	41,258	42,180	645	231,478	645	231,478
8A	Medi-Cal Units	10/01/02 - 06/30/03	150,949	150,949	134,706	335	7,465	7,465	753,495
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02	712,863					1,093	392,278
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03	2,170,548	5,407	193,918	228,433	568	12,651	1,278,817
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02	860,697					1,471	527,772
10A	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03	2,327,200	7,450	267,180	307,335	764	17,020	1,717,989
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/02	752,414					1,200	430,551
10BA	Enhanced SD/MC (Refugees) Units	10/01/02 - 06/30/03	2,362,319	5,935	212,838	250,721	623	13,885	1,401,501
11	Healthy Families (SED) Units	07/01/02 - 09/30/02	782,193					1,200	430,551
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03	2,390,787	5,935	212,838	250,721	623	13,885	1,401,501
12	Non-Medi-Cal Units							4,245	91,720
13	Medi-Cal Costs	07/01/02 - 09/30/02	712,863					1,093	392,278
13A	Medi-Cal Costs	10/01/02 - 06/30/03	2,170,548	5,407	193,918	228,433	568	12,651	1,278,817
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	860,697					1,471	527,772
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	2,327,200	7,450	267,180	307,335	764	17,020	1,717,989
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	752,414					1,200	430,551
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	2,362,319	5,935	212,838	250,721	623	13,885	1,401,501
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	782,193					1,200	430,551
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03	2,390,787	5,935	212,838	250,721	623	13,885	1,401,501
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A	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							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A	Enhanced SD/MC Costs	10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/02							
25A	Enhanced SD/MC (Refugees) Costs	10/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/02							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/02							
27A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 09/30/02							
28A	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02	14,640					3,278	9,854
29A	Healthy Families Costs	10/01/02 - 06/30/03	80,980	6,989	12,091	1,948	4,407	13,258	56,300
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	19,740					9,216	74,401
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	106,169	9,216	16,268	3,585	10,816	60,988	10,816
31	Healthy Families Published Charges	07/01/02 - 09/30/02	16,368					7,342	3,688
31A	Healthy Families Published Charges	10/01/02 - 06/30/03	88,951	14,711	15,271	3,688	10,816	60,988	10,816
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	16,368					7,342	3,688
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03	88,951	14,711	15,271	3,688	10,816	60,988	10,816
33	Non-Medi-Cal Costs		193,704					3,109	11,137
								7,194	155,434



DETAILED COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number (0174) Mode: 15 - Outpatient (Program 1)	Legal Entity: Haringburg Home, Inc	NR		NR		NR		NR		CR		N	
		H Service Function	I Service Function	J Service Function	K Service Function	L Service Function	M Service Function	N Service Function					
1	Allocation Percentage	0.75%	0.14%	0.14%	11.71%	0.60%							
2	Total Units	14,078	149,120	1,392	116,227	7,638							
3	Gross Cost	21,857	252,708	4,376	371,825	18,998							
4	Cost per Unit	1.68	1.69	3.14	3.14	2.49							
5	SMA per Unit	2.28	2.28	4.23	4.23	3.41							
6	Published Charge per Unit	1.86	1.86	3.45	3.45	2.73							
7	Negotiated Rate / Cost per Unit	1.86	1.86	3.45	3.45	2.49							
8	Medi-Cal Units	3,685	43,076	794	35,206	811							
8A	Medi-Cal Units	9,005	108,044	3	76,913	6,397							
9	Medicare/Medi-Cal Crossover Units												
9A	Medicare/Medi-Cal Crossover Units												
10	Enhanced SD/MC (Children) Units												
10A	Enhanced SD/MC (Children) Units												
10B	Enhanced SD/MC (Refugees) Units												
11	Healthy Families (SED) Units	100											
11A	Healthy Families (SED) Units	482					1,935						
12	Non-Medi-Cal Units	605		595	4,173	330							
13	Medi-Cal Costs	6,584	72,999	2,496	110,684	2,268							
13A	Medi-Cal Costs	15,262	179,708	9	241,762	15,911							
14	Medi-Cal SMA Upper Limits	8,858	98,213	3,359	148,521	3,107							
14A	Medi-Cal SMA Upper Limits	20,534	241,760	13	325,342	21,814							
15	Medi-Cal Published Charges	7,225	80,121	2,736	121,461	2,487							
15A	Medi-Cal Published Charges	18,751	197,242	10	265,350	17,484							
16	Medi-Cal Negotiated Rates	7,226	80,121	2,736	121,461	2,288							
16A	Medi-Cal Negotiated Rates	18,751	197,242	10	265,350	15,911							
17	Medicare/Medi-Cal Crossover Costs												
17A	Medicare/Medi-Cal Crossover Costs												
18	Medicare/Medi-Cal Crossover SMA Upper Limits												
18A	Medicare/Medi-Cal Crossover SMA Upper Limits												
19	Medicare/Medi-Cal Crossover Published Charges												
19A	Medicare/Medi-Cal Crossover Published Charges												
20	Medicare/Medi-Cal Crossover Negotiated Rates												
20A	Medicare/Medi-Cal Crossover Negotiated Rates												
21	Enhanced SD/MC Costs												
21A	Enhanced SD/MC Costs												
22	Enhanced SD/MC SMA Upper Limits												
22A	Enhanced SD/MC SMA Upper Limits												
23	Enhanced SD/MC Published Charges												
23A	Enhanced SD/MC Published Charges												
24	Enhanced SD/MC Negotiated Rates												
24A	Enhanced SD/MC Negotiated Rates												
25	Enhanced SD/MC (Refugees) Costs												
25A	Enhanced SD/MC (Refugees) Costs												
26	Enhanced SD/MC (Refugees) SMA Upper Limits												
26A	Enhanced SD/MC (Refugees) SMA Upper Limits												
27	Enhanced SD/MC (Refugees) Published Charges												
27A	Enhanced SD/MC (Refugees) Published Charges												
28	Healthy Families Costs	160											
28A	Healthy Families Costs	817					6,082						
29	Healthy Families SMA Upper Limits	228					6,185						
29A	Healthy Families SMA Upper Limits	1,099					6,078						
30	Healthy Families Published Charges	897					6,676						
30A	Healthy Families Published Charges	1,981					6,676						
31	Healthy Families Negotiated Rates	897											
31A	Healthy Families Negotiated Rates	897											
32	Non-Medi-Cal Costs	1,025		1,970	13,117	821							
32A	Non-Medi-Cal Costs	1,025		1,970	13,117	821							
33	Non-Medi-Cal Costs												

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00192	Legal Entity: Hathway Children and Family Services	Mode: 15 - Outpatient (Program 1)	A	B	C	D	E	F	G
			Mode Total	Service Function 03	Service Function 04	Service Function 06	Service Function 10	Service Function 12	Service Function 17
1	Allocation Percentages		100.00%	0.10%	1.65%	0.09%	5.08%	0.92%	1.35%
2	Total Units		4,315	83,247	3,100	191,034	34,407	50,870	78,527
3	Gross Cost		5,902,008	5,690	96,390	3,598	294,897	53,114	78,527
4	Cost per Unit		1.36	1.16	1.16	1.54	1.54	1.54	1.54
5	SMA per Unit		1.77	1.77	1.77	2.28	2.28	2.28	2.28
6	Published Charge per Unit		1.80	1.80	1.80	2.40	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit		1.43	1.43	1.43	1.82	1.82	1.82	1.82
8	Medi-Cal Units		500	13,918	870	28,746	3,312	3,020	8,980
8A	Medicare/Medi-Cal Crossover Units		2,345	51,552	1,025	110,938	14,732	8,980	
9	Enhanced SD/MC (Children) Units		103			1,015		85	
10A	Enhanced SD/MC (Refugees) Units		1,335			180		555	70
11	Healthy Families (SED) Units		30	593		4,924		270	
11A	Non-Medi-Cal Units		2,005	3,335		9,518		1,190	1,690
12	Medi-Cal Costs		1,020,859	579	16,114	1,007	44,375	5,113	4,682
13A	Medicare/Medi-Cal Crossover Costs		3,358,009	2,715	59,695	1,187	171,253	22,742	13,862
14A	Medi-Cal SMA Upper Limits		1,519,577	885	24,626	1,340	65,541	7,651	6,896
15A	Medi-Cal Published Charges		4,392,749	4,151	81,247	1,814	252,839	33,989	20,474
16A	Medi-Cal Negotiated Rates		1,587,149	800	25,052	1,596	68,960	7,949	7,248
17A	Medicare/Medi-Cal Crossover Costs		5,217,654	4,221	82,794	1,845	266,251	35,357	21,552
18A	Medicare/Medi-Cal Crossover SMA Upper Limits		1,212,421	715	19,903	1,244	52,318	6,028	5,495
19A	Medicare/Medi-Cal Crossover Published Charges		3,992,061	3,253	73,719	1,406	201,907	26,912	16,344
20A	Medicare/Medi-Cal Crossover Negotiated Rates								
21A	Enhanced SD/MC Costs		18,889	119			1,567	131	
22A	Enhanced SD/MC SMA Upper Limits		67,069	1,548			4,927	857	108
23A	Enhanced SD/MC Published Charges		28,005	182			2,314	194	
24A	Enhanced SD/MC Negotiated Rates		129,088	2,363			7,278	1,285	180
25A	Healthy Families Costs		135,339	185			2,436	204	
26A	Healthy Families SMA Upper Limits		22,373	2,403			7,661	1,332	188
27A	Healthy Families Published Charges		103,115	1,417			1,847	155	
28A	Healthy Families Negotiated Rates								
29A	Non-Medi-Cal Costs		1,034,507	2,321	13,906	1,187	50,943	22,018	57,266
30A	Enhanced SD/MC (Refugees) Costs		70,227	35	1,150		7,138	417	
31A	Enhanced SD/MC (Refugees) SMA Upper Limits		214,358	41	3,951		14,093	1,537	2,609
32A	Enhanced SD/MC (Refugees) Published Charges		104,135	53	1,756		10,543	616	
33A	Enhanced SD/MC (Refugees) Negotiated Rates		317,649	62	5,903		21,701	2,713	3,853
34A	Healthy Families Costs		109,184	54	1,787		11,098	645	
35A	Healthy Families SMA Upper Limits		333,267	63	5,003		22,843	2,856	4,056
36A	Healthy Families Published Charges		83,199	43	1,420		8,416	491	
37A	Healthy Families Negotiated Rates		253,755	50	4,769		17,323	2,166	3,078
38A	Non-Medi-Cal Costs								
39A	Medi-Cal Costs								
40A	Medicare/Medi-Cal Crossover Costs								
41A	Medicare/Medi-Cal Crossover SMA Upper Limits								
42A	Medicare/Medi-Cal Crossover Published Charges								
43A	Medicare/Medi-Cal Crossover Negotiated Rates								
44A	Enhanced SD/MC (Refugees) Costs								
45A	Enhanced SD/MC (Refugees) SMA Upper Limits								
46A	Enhanced SD/MC (Refugees) Published Charges								
47A	Enhanced SD/MC (Refugees) Negotiated Rates								
48A	Healthy Families Costs								
49A	Healthy Families SMA Upper Limits								
50A	Healthy Families Published Charges								
51A	Healthy Families Negotiated Rates								
52A	Non-Medi-Cal Costs								
53A	Medi-Cal Costs								

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1968A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00321 Mode: 15 - Outpatient (Program 1)	A		B		C		D		E		F		G	
	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	100.00%	0.08%	0.79%	3.05%	0.50%	0.06%	0.43%							
2 Total Units	1,893	24,490	72,040	11,743	1,345	1,345	10,270							
3 Gross Cost	3,844,354	2,341	30,287	117,142	19,065	2,187	18,714							
4 Cost per Unit	1.24	1.24	1.63	1.63	1.63	1.63	1.63							
5 SMA per Unit	1.77	1.77	2.28	2.28	2.28	2.28	2.28							
6 Published Charge per Unit	1.75	1.75	2.50	2.50	2.50	2.50	2.50							
7 Negotiated Rate / Cost per Unit	1.62	1.62	2.13	2.13	2.13	2.13	2.13							
8	327	3,344	14,016	2,297	391									
8A	284	21,099	52,332	6,769	654									
9														
9A														
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DETAIL COSTS REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1866A (05/03)

County: Los Angeles  
County Code: 18

Legal Entity Number: 00192 Mode: 15 - Outpatient (Program 1)	H. Service Function	I. Service Function	J. Service Function	K. Service Function	L. Service Function	M. Service Function	N. Service Function
1 Allocation Percentage	31	33	34	37	41	42	47
2 Total Units	0.18%	0.22%	0.45%	0.01%	6.83%	37.80%	6.84%
3 Gross Cost	6,770	8,100	16,940	230	256,720	1,424,167	249,405
4 Cost per Unit	10,451	12,504	20,150	355	366,295	2,198,498	365,003
5 SMA per Unit	1.54	1.54	1.54	1.54	1.54	1.54	1.54
6 Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7 Negotiated Rate / Cost per Unit	2.40	2.40	2.40	2.40	2.40	2.40	2.40
8 Med-Cal Units	1.82	1.82	1.82	1.82	1.82	1.82	1.82
9 Medicare/Medi-Cal Crossover Units	3,755	1,500	2,985	20	30,868	225,772	10,965
10 Enhanced SD/MC (Children) Units	930	1,845	10,120	20	129,393	833,813	35,990
10B Enhanced SD/MC (Refugees) Units	90						
11 Healthy Families (SED) Units	510	120	1,140		3,841	28,762	3,980
12 Non-Medi-Cal Units	255	1,960	1,960	210	12,315	82,823	197,470
13 Medi-Cal Costs	5,797	4,608	4,608		47,836	348,521	16,927
14 Medi-Cal SMA Upper Limits	1,436	2,539	15,622	31	198,199	1,287,146	55,418
15 Medi-Cal Published Charges	8,561	3,420	8,908	48	70,653	514,760	25,000
16 Medi-Cal Negotiated Rates	2,120	3,751	23,074	48	292,736	1,901,084	81,652
17 Medicare/Medi-Cal Crossover Costs	9,012	3,600	7,164		74,371	541,853	26,316
18 Medicare/Medi-Cal Crossover SMA Upper Limits	2,232	3,948	24,288	48	308,143	2,001,151	96,160
19 Medicare/Medi-Cal Crossover Published Charges	6,834	2,730	5,433		56,398	410,905	19,956
20 Medicare/Medi-Cal Crossover Negotiated Rates	1,693	2,954	18,419	38	233,675	1,517,540	85,338
21 Enhanced SD/MC Costs	139				1,269	12,303	
22 Enhanced SD/MC SMA Upper Limits	205				8,060	42,922	1,663
23 Enhanced SD/MC Published Charges	216				1,904	16,177	
24 Enhanced SD/MC Negotiated Rates	164				8,995	83,395	2,485
25 Enhanced SD/MC (Refugees) Costs	787		1,780		2,004	19,128	
26 Enhanced SD/MC (Refugees) SMA Upper Limits	394	185	3,090		9,488	66,732	2,616
27 Enhanced SD/MC (Refugees) Published Charges	1,153	2,599	2,599		1,520	14,505	1,984
28 Enhanced SD/MC (Refugees) Negotiated Rates	581	274	4,514		7,180	50,605	
29 Healthy Families Costs	1,153	274	4,514		5,929	41,343	6,144
30 Healthy Families SMA Upper Limits	1,224	288	4,752		19,010	127,853	17,974
31 Healthy Families Published Charges	612	288	4,752		8,757	61,063	9,074
32 Healthy Families Negotiated Rates	928	218	3,604		28,078	189,836	24,777
33 Non-Medi-Cal Costs	1,809	7,484	1,104	304	117,942	339,410	304,832

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1986A (05/03)

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

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

	Legal Entity Number: 00321	Legal Entity Name: Hillside	Mode: 15 - Outpatient (Program 1)	NR O	NR P	NR Q	NR R	NR S	NR T	NR U
				Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage			71	77					
2	Total Units			0.03%	0.23%					
3	Gross Cost			396	3,896					
4	Cost per Unit			865	9,005					
5	SMA per Unit			2.44	2.44					
6	Published Charge per Unit			3.41	3.41					
7	Negotiated Rate / Cost per Unit			3.50	3.50					
8	Medi-Cal Units			80	487					
9	Medicare/Medi-Cal Crossover Units			148	3,188					
10	Enhanced SD/MC (Children) Units									
10A	Enhanced SD/MC (Refugees) Units									
10B	Enhanced SD/MC (Refugees) Units									
11	Healthy Families (SED) Units									
11A	Healthy Families (SED) Units									
12	Non-Medi-Cal Units			167						
13	Medi-Cal Costs			195	1,214					
13A	Medi-Cal Costs			362	7,700					
14	Medi-Cal SMA Upper Limits			273	1,696					
14A	Medi-Cal SMA Upper Limits			566	10,874					
15	Medi-Cal Published Charges			280	1,740					
15A	Medi-Cal Published Charges			616	11,162					
16	Medi-Cal Negotiated Rates			250	1,560					
16A	Medi-Cal Negotiated Rates			474	10,205					
17	Medicare/Medi-Cal Crossover Costs									
17A	Medicare/Medi-Cal Crossover Costs									
18	Medicare/Medi-Cal Crossover SMA Upper Limits									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits									
19	Medicare/Medi-Cal Crossover Published Charges									
19A	Medicare/Medi-Cal Crossover Published Charges									
20	Medicare/Medi-Cal Crossover Negotiated Rates									
20A	Medicare/Medi-Cal Crossover Negotiated Rates									
21	Enhanced SD/MC Costs									
21A	Enhanced SD/MC Costs									
22	Enhanced SD/MC SMA Upper Limits									
22A	Enhanced SD/MC SMA Upper Limits									
23	Enhanced SD/MC Published Charges									
23A	Enhanced SD/MC Published Charges									
24	Enhanced SD/MC Negotiated Rates									
24A	Enhanced SD/MC Negotiated Rates									
25	Enhanced SD/MC (Refugees) Costs									
26	Enhanced SD/MC (Refugees) SMA Upper Limits									
27	Enhanced SD/MC (Refugees) Published Charges									
28	Enhanced SD/MC (Refugees) Negotiated Rates									
29	Healthy Families Costs									
29A	Healthy Families Costs									
30	Healthy Families SMA Upper Limits									
30A	Healthy Families SMA Upper Limits									
31	Healthy Families Published Charges									
31A	Healthy Families Published Charges									
32	Healthy Families Negotiated Rates									
32A	Healthy Families Negotiated Rates									
33	Non-Medi-Cal Costs									(0)
				408						

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1866A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	NR	O	P	NR	O	R	S	T	NR	U
Model		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	52	0.17%	54	56	61	62	67	76		
2	Total Units	98,009	23,77%	803,244	212,375	3,545	145				
3	Gross Cost	151,295	10,073	1,376,859	102,793	587,381	9,805	320			
4	Cost per Unit	1.54	1.54	2.77	2.77	2.77	2.77	2.77	2.77		
5	SMA per Unit	2.26	2.26	4.23	4.23	4.23	4.23	4.23	4.23		
6	Published Rate / Cost per Unit	2.40	2.40	4.30	4.30	4.30	4.30	4.30	4.30		
7	Negotiated Rate / Cost per Unit	1.82	1.82	3.40	3.40	3.40	3.40	3.40	3.40		
8	Medi-Cal Units	12,533	432	224,919	8,194	47,858	275				
9	Medicare/Medi-Cal Crossover Units	58,161	5,980	644,943	13,327	141,851	1,255				
9A	Enhanced SD/MC (Children) Units	928				680					
10	Enhanced SD/MC (Refugees) Units	2,616	11,325			175	2,430				
10B	Healthy Families (SED) Units	1,356	1,892			285	2,120				
11	Non-Medi-Cal Units	3,789	8,245			505	5,190				
12	Medi-Cal Costs	20,612	113	1,920	14,680	12,236	1,885				
13	Medicare/Medi-Cal Costs	18,347	667	347,204	22,683	132,384	761				
14	Medi-Cal SMA Upper Limits	28,575	9,231	995,590	36,659	392,327	3,471				
14A	Medi-Cal Published Charges	128,047	985	512,815	34,681	202,439	1,163				
15	Medi-Cal Negotiated Rates	30,079	13,634	1,470,470	56,373	600,030	5,309				
16	Medi-Cal Crossover Costs	134,786	1,037	538,806	35,234	205,785	1,163				
17	Medi-Cal Crossover Published Charges	22,810	786	409,353	27,980	162,717	935				
18	Medi-Cal Crossover Negotiated Rates	102,213	10,684	1,173,796	45,312	487,293	4,267				
19	Enhanced SD/MC Costs	1,433	17,482			484	8,721				
20	Enhanced SD/MC Published Charges	2,116	2,919			2,919					
21	Enhanced SD/MC Negotiated Rates	5,898	25,821			740	10,279				
22	Healthy Families Costs	2,227	7,53			2,967					
23	Healthy Families Published Charges	1,680	27,180			10,449					
24	Healthy Families Negotiated Rates	4,785	20,612			8,282					
25	Enhanced SD/MC (Refugees) Costs	2,096	2,921			788	5,883				
26	Enhanced SD/MC (Refugees) Published Charges	5,864	12,726			1,397	14,354				
27	Enhanced SD/MC (Refugees) Negotiated Rates	3,096	4,314			1,208	8,698				
28	Healthy Families Costs	8,662	18,788			2,136	21,954				
29	Healthy Families Published Charges	3,256	9,541			1,226	9,116				
30	Healthy Families Negotiated Rates	8,118	18,788			2,172	22,317				
31	Enhanced SD/MC (Refugees) Costs	2,472	3,443			869	7,308				
32	Enhanced SD/MC (Refugees) Published Charges	6,914	15,008			1,717	17,646				
33	Enhanced SD/MC (Refugees) Negotiated Rates	37,819	2,964			40,802	33,842				
34	Non-Medi-Cal Costs		174			2,964	40,802				
35	Non-Medi-Cal Published Charges										
36	Non-Medi-Cal Negotiated Rates										

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number	Local Entity	Mode Total	NR A	NR B	NR C	NR D	NR E	NR F	NR G
00106	Health Group Child & Family Center	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
00106	Mode: 15 - Outpatient (Program 1)	03	04	10	12	33	34		
1	Allocation Percentage	100.00%	0.01%	2.45%	11.73%	6.77%	0.29%	0.96%	
2	Total Units	210	101,541	375,996	219,205	9,321	31,811		
3	Gross Cost	368	178,380	854,468	483,043	20,959	71,531		
4	Cost per Unit	1.76	1.76	2.25	2.25	2.25	2.25		
5	SMA per Unit	1.77	1.77	2.28	2.28	2.28	2.28		
6	Published Charge per Unit	1.75	1.75	2.24	2.24	2.24	2.24		
7	Negotiated Rate / Cost per Unit	1.75	1.75	2.24	2.24	2.24	2.24		
8	Medi-Cal Units	15	19,824	74,260	13,553	515	3,645		
9	Medicare/Medi-Cal Crossover Units	15	62,576	240,576	46,260	2,863	22,823		
10	Enhanced SD/MC (Children) Units								
10A	Enhanced SD/MC (Refugees) Units								
10B	Healthy Families (SED) Units								
11	Non-Medi-Cal Units	185	19,027	46,480	185	6,243	5,543		
12	Medi-Cal Costs	1,210,786	34,825	186,962	30,476	1,188	8,198		
13A	Medi-Cal SMA Upper Limits	3,594,366	109,829	558,953	104,021	5,783	50,870		
14	Medi-Cal Published Charges	1,227,586	35,088	189,313	30,901	1,174	8,311		
15	Medi-Cal Negotiated Rates	3,644,120	110,760	588,703	105,473	5,644	51,580		
16	Medicare/Medi-Cal Crossover Costs	3,206,145	34,862	186,342	30,359	1,184	8,165		
17	Medicare/Medi-Cal Crossover SMA Upper Limits	3,580,589	109,808	558,810	103,622	5,741	50,878		
18	Medicare/Medi-Cal Crossover Published Charges	1,205,145	34,862	186,342	30,359	1,184	8,165		
19	Medicare/Medi-Cal Crossover Negotiated Rates	3,590,689	109,808	558,810	103,622	5,741	50,878		
20	Enhanced SD/MC Costs								
21	Enhanced SD/MC SMA Upper Limits								
22	Enhanced SD/MC Published Charges								
23	Enhanced SD/MC Negotiated Rates								
24	Healthy Families Costs	21,373	200	22,363	418				
25	Healthy Families SMA Upper Limits	91,375	202	22,875	422				
26	Healthy Families Published Charges	82,849	200	22,277	414				
27	Healthy Families Negotiated Rates	91,025	200	22,277	414				
28	Non-Medi-Cal Costs	2,364,837	343	104,516	358,131	14,008	12,464		





DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

	Legal Entity	H	I	J	K	L	M	N
	Legal Entity Number	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	00321	41	42	52	54	58	61	62
	Modic: 15 - Outpatient (Program 1)							
1	Allocation Percentage	4.28%	24.52%	6.60%	0.00%	42.70%	0.75%	15.92%
2	Total Units	100,816	575,673	156,041	2,203	1,009,608	9,545	203,018
3	Gross Cost	183,933	942,555	253,733	3,582	1,641,587	39,903	612,195
4	Cost per Unit	1.83	1.63	1.63	1.63	1.63	4.19	3.02
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	4.23	4.23
6	Published Charge per Unit	2.50	2.50	2.50	2.50	2.50	4.00	4.00
7	Negotiated Rate / Cost per Unit	2.13	2.13	2.13	2.13	2.13	3.96	3.86
8	Medi-Cal Units	6,975	77,267	14,217	440	190,298	950	50,077
9	Medicare/Medi-Cal Crossover Units	54,115	453,466	132,570		808,087	2,535	152,861
9A	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Refugees) Units							
10B	Healthy Families (SED) Units							
11A	Non-Medi-Cal Units	37,726	18,818	4,303	1,783	11,225	6,100	260
13	Medi-Cal Costs	14,594	125,641	23,116		309,433	2,865	151,006
14A	Medi-Cal SMA Upper Limits	87,884	737,365	215,597	715	1,314,091	7,844	460,345
15A	Medi-Cal Published Charges	20,463	178,198	32,415		433,875	4,019	211,526
16A	Medi-Cal Negotiated Rates	123,382	1,033,902	302,280	1,003	1,842,436	10,723	845,796
17A	Medicare/Medi-Cal Crossover Costs	22,438	193,168	36,543		475,740	3,600	200,308
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	132,286	1,133,965	331,425	1,100	2,050,218	10,140	610,644
19A	Medicare/Medi-Cal Crossover Published Charges	19,117	164,578	30,282		405,330	3,783	197,804
20A	Medicare/Medi-Cal Crossover Negotiated Rates	115,265	965,853	282,374	637	1,721,225	10,013	603,011
21A	Enhanced SD/MC Costs							
22A	Enhanced SD/MC SMA Upper Limits							
23A	Enhanced SD/MC Published Charges							
24A	Enhanced SD/MC Negotiated Rates							
25A	Enhanced SD/MC (Refugees) Costs							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits							
27A	Enhanced SD/MC (Refugees) Published Charges							
28A	Enhanced SD/MC (Refugees) Negotiated Rates							
29A	Healthy Families Costs		7,587	745				
30A	Healthy Families SMA Upper Limits		44,835	6,997				
31A	Healthy Families Published Charges		10,452	1,044				
32A	Healthy Families Negotiated Rates		62,586	9,811				
33	Non-Medi-Cal Costs	61,345	27,347	7,306	2,867	16,283	18,384	844

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity: (Intercommunity Child Guidance Center)

	A	B	C	D	E	F	G
	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
		03	04	08	10	12	17
1	100.00%						
2	19,560	19,560	371,171	13,748	220,057	19,229	5,478
3	2,850,769	28,803	548,000	20,224	335,477	28,286	8,058
4		1.47	1.47	1.47	1.47	1.47	1.47
5		1.77	1.77	1.77	2.28	2.28	2.28
6		1.59	1.59	1.59	1.59	1.59	1.59
7		1.59	1.59	1.59	1.59	1.59	1.59
8		3,177	100,065	1,277	43,724	1,969	735
9A		4,462	218,852	1,456	140,831	4,478	458
9B							
10A							
10B							
11A							
12		11,941	34,780	11,005	23,165	12,782	4,265
13		590,708	147,183	1,878	64,319	2,896	1,061
14		1,599,383	8,564	321,936	2,157	308,871	6,587
14A		849,887	5,023	177,087	2,260	99,681	1,878
15		2,305,483	7,888	387,996	2,596	320,839	10,210
15A		838,486	5,051	159,067	2,000	89,521	3,131
16		1,717,835	7,095	347,975	2,331	223,803	7,120
16A		638,498	5,051	159,067	2,000	89,521	3,131
17		1,717,835	7,095	347,975	2,331	223,803	7,120
17A							
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DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1886A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity	NR	H	I	J	K	L	M	N
	Intercommunity Child Guidance Center	NR	NR	NR	NR	NR	NR	NR	NR
	Legal Entity Number: 00185	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient (Program 1)	34	41	42	47	52	54	54	54
1	Allocation Percentage	0.07%	1.03%	3.95%	44.16%	1.35%	2.92%	0.19%	
2	Total Units	310	19,904	78,534	856,144	29,743	56,510	3,415	
3	Gross Cost	456	29,278	112,583	1,259,408	39,340	83,127	5,024	
4	Cost per Unit	1.47	1.47	1.47	1.47	1.47	1.47	1.47	
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28	
6	Published Charge per Unit	1.59	1.59	1.59	1.59	1.59	1.59	1.59	
7	Negotiated Rate / Cost per Unit	1.59	1.59	1.59	1.59	1.59	1.59	1.59	
8	Medi-Cal Units	7,805	11,553	160,742	1,190	24,550	1,096		
8A	Medi-Cal Units	7,381	19,314	487,281	11,659	20,976	2,235		
9	Medicare/Medi-Cal Crossover Units								
9A	Medicare/Medi-Cal Crossover Units								
10	Enhanced SD/MC (Children) Units								
10A	Enhanced SD/MC (Children) Units								
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	480		18,392		485			
11A	Healthy Families (SED) Units	1,479		56,635		1,495			
12	Non-Medi-Cal Units	2,768	45,667	122,964	13,894	8,998	85		
13	Medi-Cal Costs	11,481	19,985	236,455	1,761	38,126	1,811		
13A	Medi-Cal Costs	10,858	28,411	731,829	17,445	30,856	3,286		
14	Medi-Cal SMA Upper Limits	17,765	28,341	366,492	2,713	95,992	2,487		
14A	Medi-Cal SMA Upper Limits	16,829	44,036	1,133,963	27,039	47,825	5,084		
15	Medi-Cal Published Charges	12,410	18,389	255,580	1,892	39,047	1,741		
15A	Medi-Cal Published Charges	12,410	30,709	790,804	18,856	33,352	3,554		
16	Medi-Cal Negotiated Rates	12,410	16,389	255,580	1,892	39,047	1,741		
16A	Medi-Cal Negotiated Rates	11,736	30,709	790,804	18,856	33,352	3,554		
17	Medicare/Medi-Cal Crossover Costs								
17A	Medicare/Medi-Cal Crossover Costs								
18	Medicare/Medi-Cal Crossover SMA Upper Limits								
18A	Medicare/Medi-Cal Crossover SMA Upper Limits								
19	Medicare/Medi-Cal Crossover Published Charges								
19A	Medicare/Medi-Cal Crossover Published Charges								
20	Medicare/Medi-Cal Crossover Negotiated Rates								
20A	Medicare/Medi-Cal Crossover Negotiated Rates								
21	Enhanced SD/MC Costs								
21A	Enhanced SD/MC Costs								
22	Enhanced SD/MC SMA Upper Limits								
22A	Enhanced SD/MC SMA Upper Limits								
23	Enhanced SD/MC Published Charges								
23A	Enhanced SD/MC Published Charges								
24	Enhanced SD/MC Negotiated Rates								
24A	Enhanced SD/MC Negotiated Rates								
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs	708		27,065		713			
29A	Healthy Families Costs	2,176		89,385		2,199			
30	Healthy Families SMA Upper Limits	1,084		41,934		1,096			
30A	Healthy Families SMA Upper Limits	3,372		129,242		3,429			
31	Healthy Families Published Charges	703		29,243		711			
31A	Healthy Families Published Charges	2,352		90,129		2,377			
32	Healthy Families Negotiated Rates	763		29,243		771			
32A	Healthy Families Negotiated Rates	2,362		90,129		2,377			
33	Non-Medi-Cal Costs	4,059	67,177	180,983	20,144	13,233	125		

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988A (05/03)

County: Los Angeles  
County Code: 19

	NR	O	NR	P	NR	O	NR	R	NR	S	T	U
		Function		Service		Function		Service		Function		Service
				Function				Function				Function
1		Allocation Percentage	81	1.71%	62	0.20%	67	0.24%				
2		Total Units		15,634		92,995		2,855		2,875		6,703
3		Gross Cost		46,869		290,802		8,302		6,703		
4		Cost per Unit		3.13		3.13		3.13		2.33		
5		SMA per Unit		4.23		4.23		4.23		3.41		
6		Published Charge per Unit		3.36		3.36		3.36		2.52		
7		Negotiated Rate / Cost per Unit		3.36		3.36		3.36		2.52		
8		Medi-Cal Units		2,530		17,066		90		1,158		
9	8A	Medicare/Medi-Cal Crossover Units		7,702		81,201		853		1,507		
10	9A	Enhanced SD/MC (Children) Units										
11	10A	Enhanced SD/MC (Refugees) Units										
12	10B	Enhanced SD/MC (Refugees) Units										
13	11A	Healthy Families (SED) Units		102		2,332		63				
14	12	Non-Medi-Cal Units		313		7,187		147				
15	13	Medi-Cal Costs		4,987		5,208		1,710				
16	13A	Medicare/Medi-Cal Crossover Costs		7,812		53,387		281		2,700		
17	14	Medi-Cal SMA Upper Limits		24,085		181,390		2,874		3,514		
18	14A	Medi-Cal Published Charges		10,702		72,189		381		3,949		
19	15A	Medi-Cal Negotiated Rates		32,578		256,860		3,817		5,139		
20	16A	Medicare/Medi-Cal Crossover Rates		8,551		57,683		304		2,918		
21	17A	Medicare/Medi-Cal Crossover Costs		26,033		208,859		2,890		3,708		
22	18A	Medicare/Medi-Cal Crossover SMA Upper Limits		8,551		57,683		304		2,918		
23	19A	Medicare/Medi-Cal Crossover Published Charges		26,033		208,859		2,890		3,708		
24	20A	Medicare/Medi-Cal Crossover Negotiated Rates										
25	21A	Enhanced SD/MC Costs										
26	22A	Enhanced SD/MC SMA Upper Limits										
27	23A	Enhanced SD/MC Published Charges										
28	24A	Enhanced SD/MC Negotiated Rates										
29	25	Enhanced SD/MC (Refugees) Costs										
30	26A	Enhanced SD/MC (Refugees) SMA Upper Limits										
31	27A	Enhanced SD/MC (Refugees) Published Charges										
32	28A	Enhanced SD/MC (Refugees) Negotiated Rates										
33	29A	Healthy Families Costs		319		7,262		147				
34	30A	Healthy Families SMA Upper Limits		978		22,474		343				
35	31A	Healthy Families Published Charges		431		9,864		215				
36	32A	Healthy Families Negotiated Rates		1,324		30,401		501				
37	33	Non-Medi-Cal Costs		345		7,882		159				
38				1,059		24,282		370				
39				345		7,882		159				
40				1,059		24,282		370				
41				15,565		18,280		5,347				

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

		A	B	C	D	E	F	G
		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			03	04	10	12	31	41
1	Allocation Percentage	100.00%	6.00%	7.16%	17.65%	2.98%	0.36%	4.20%
2	Total Units	710	199,624	323,078	30,951	6,578	76,868	76,868
3	Gross Cost	5,154,384	1,553,370,974	909,054	107,065	18,503	216,342	216,342
4	Cost per Unit	2.19	2.19	2.81	2.81	2.81	2.81	2.81
5	SMA per Unit	1.77	1.77	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit	1.71	1.71	2.20	2.20	2.20	2.20	2.20
7	Negotiated Rate / Cost per Unit	1.71	1.71	2.20	2.20	2.20	2.20	2.20
8	Medi-Cal Units	110	19,281	17,664	2,745	1,348	7,430	7,430
9A	Medicare/Medi-Cal Crossover Units	598	142,747	290,908	33,566	4,835	86,008	86,008
10A	Enhanced SD/MC (Children) Units							
10B	Enhanced SD/MC (Refugees) Units							
11A	Healthy Families (SED) Units							
12	Non-Medi-Cal Units	32	7,616	14,506	1,708	285	3,452	3,452
13	Medi-Cal Costs	314,245	42,124	49,702	7,724	3,787	20,906	20,906
14	Medi-Cal SMA Upper Limits	4,610,616	312,193	818,536	94,536	13,896	185,723	185,723
15	Medi-Cal Published Charges	3,735,851	195,340,652	40,274	6,259	3,089	16,940	16,940
16A	Medi-Cal Negotiated Rates	245,702	282,852	593,270	76,803	11,252	150,464	150,464
17A	Medicare/Medi-Cal Crossover Costs	3,604,853	188,32,836	36,861	6,039	2,861	18,348	18,348
18A	Medicare/Medi-Cal Crossover Published Charges	245,702	188,32,836	36,861	6,039	2,861	18,348	18,348
19A	Medicare/Medi-Cal Crossover Negotiated Rates	3,094,953	244,097	839,968	73,916	10,957	145,213	145,213
20A	Enhanced SD/MC Costs							
21A	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Negotiated Rates							
24A	Healthy Families Costs							
25A	Healthy Families SMA Upper Limits							
26A	Healthy Families Published Charges							
27A	Healthy Families Negotiated Rates							
28A	Non-Medi-Cal Costs	231,520	70	16,656	40,818	4,808	830	9,713

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00315 Mode: 15 - Outpatient (Program 1)	Legal Entity: LAUSD 97th St. Mental Health	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
		H	I	J	K	L	M	N					
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	42	52	64	61	62	71	77					
2	Total Units	51,59%	14,47%	1,17%	0,04%	1,01%	0,01%	0,22%					
3	Gross Cost	845,394	295,251	21,401	435	9,940	145	2,895					
4	Cost per Unit	2,600,053	7,48,373	60,217	2,275	51,966	610	11,340					
5	SMA per Unit	2,81	2,81	2,81	5,23	5,23	4,21	4,21					
6	Published Charge per Unit	2,28	2,28	2,28	4,23	4,23	3,41	3,41					
7	Negotiated Rate / Cost per Unit	2,20	2,20	2,20	4,09	4,09	3,29	3,29					
8	Medi-Cal Units	55,871	8,962	821	120	765		95					
8A	Medicare/Medi-Cal Crossover Units	847,075	244,368	19,619	295	8,729	138	2,479					
9A	Enhanced SD/MC (Children) Units												
10A	Enhanced SD/MC (Refugees) Units												
11A	Healthy Families (SED) Units												
12	Non-Medi-Cal Units	42,448	11,910	961	20	448	7	121					
13	Medi-Cal Costs	157,208	25,217	628	628	4,002		400					
13A	Medicare/Medi-Cal Crossover Costs	2,383,440	687,644	55,203	1,543	45,661	581	10,431					
14	Medi-Cal SMA Upper Limits	127,368	20,453	1,872	508	3,238	324	324					
14A	Medicare/Medi-Cal Crossover Published Charges	1,831,331	557,207	44,791	1,248	35,924	471	8,453					
15	Medi-Cal Published Charges	1,22,916	19,716	1,806	491	3,129	454	313					
15A	Medicare/Medi-Cal Crossover Negotiated Rates	1,863,565	537,658	43,163	1,207	35,702	454	8,156					
16	Medi-Cal Negotiated Rates	1,22,916	19,716	1,806	491	3,129	454	313					
16A	Medicare/Medi-Cal Crossover Negotiated Rates	1,863,565	537,658	43,163	1,207	35,702	454	8,156					
17	Medicare/Medi-Cal Crossover Costs												
17A	Enhanced SD/MC (Refugees) Costs												
18	Medicare/Medi-Cal Crossover SMA Upper Limits												
18A	Medicare/Medi-Cal Crossover Published Charges												
19	Medicare/Medi-Cal Crossover Negotiated Rates												
19A	Enhanced SD/MC (Refugees) Costs												
20	Medicare/Medi-Cal Crossover Negotiated Rates												
20A	Enhanced SD/MC (Refugees) Costs												
21	Enhanced SD/MC (Refugees) Costs												
21A	Enhanced SD/MC (Refugees) Published Charges												
22	Enhanced SD/MC SMA Upper Limits												
22A	Enhanced SD/MC (Refugees) Published Charges												
23	Enhanced SD/MC Published Charges												
23A	Enhanced SD/MC (Refugees) Negotiated Rates												
24	Enhanced SD/MC Negotiated Rates												
24A	Healthy Families Costs												
25	Enhanced SD/MC (Refugees) Costs												
25A	Healthy Families SMA Upper Limits												
26	Enhanced SD/MC (Refugees) SMA Upper Limits												
26A	Healthy Families Published Charges												
27	Enhanced SD/MC (Refugees) Published Charges												
27A	Healthy Families Negotiated Rates												
28	Enhanced SD/MC (Refugees) Negotiated Rates												
28A	Healthy Families Costs												
29	Healthy Families Costs												
29A	Healthy Families SMA Upper Limits												
30	Healthy Families SMA Upper Limits												
30A	Healthy Families Published Charges												
31	Healthy Families Published Charges												
31A	Healthy Families Negotiated Rates												
32	Healthy Families Negotiated Rates												
32A	Non-Medi-Cal Costs												
33	Non-Medi-Cal Costs	118,437	33,512	2,704	105	2,333	29	509					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998A (05/03)

County: Los Angeles  
County Code: 19

DETAIL COST REPORT

Legal Entity Number	Legal Entity	Mode Total	NR B Service Function	NR C Service Function	NR D Service Function	NR E Service Function	NR F Service Function	NR G Service Function
00199	Los Angeles Child Guidance Clinic							
15	Outpatient (Program 1)							
1	Allocation Percentage	100.00%	03	04	06	10	12	17
2	Total Units	31,870	8,11%	8,11%	0.15%	4.87%	0.34%	0.41%
3	Gross Cost	41,088	366,587	5,995	140,035	6,781	19,787	23,851
4	Cost per Unit	1,29	1,29	1,29	2,02	2,02	2,02	2,02
5	SMA per Unit	1,77	1,77	1,77	2,26	2,26	2,26	2,26
6	Published Charge per Unit	1,31	1,31	1,31	2,06	2,06	2,06	2,06
7	Negotiated Rate / Cost per Unit	1,31	1,31	1,31	2,06	2,06	2,06	2,06
8	Medi-Cal Units	8,478	67,958	1,759	21,309	1,702	1,702	1,830
8A	Medi-Cal Units	21,896	225,869	3,364	98,739	7,001	7,001	8,037
9	Medicare/Medi-Cal Crossover Units							
9A	Medicare/Medi-Cal Crossover Units							
10	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Children) Units							
11	Healthy Families (SED) Units	25	708	30	310			
11A	Healthy Families (SED) Units	6	2,394	6	2,585			
12	Non-Medi-Cal Units	3,787	69,840	1,837	17,092	1,078	4,036	
13	Medi-Cal Costs	1,064,531	87,336	2,261	43,064	3,440	3,284	
13A	Medi-Cal Costs	3,529,173	290,274	4,323	199,543	14,148	12,200	
14	Medi-Cal SMA Upper Limits	1,234,491	11,463	3,113	48,585	3,881	3,718	
14A	Medi-Cal SMA Upper Limits	4,086,278	398,788	5,954	225,125	15,962	13,764	
15	Medi-Cal Published Charges	1,085,120	8,484	69,025	2,304	43,887	3,506	
15A	Medi-Cal Published Charges	3,597,429	28,382	295,888	4,407	203,402	14,822	
16	Medi-Cal Negotiated Rates	1,085,120	8,484	69,025	2,304	43,887	3,506	
16A	Medi-Cal Negotiated Rates	3,597,429	28,382	295,888	4,407	203,402	14,822	
17	Medicare/Medi-Cal Crossover Costs							
17A	Medicare/Medi-Cal Crossover Costs							
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits							
19	Medicare/Medi-Cal Crossover Published Charges							
19A	Medicare/Medi-Cal Crossover Published Charges							
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A	Medicare/Medi-Cal Crossover Negotiated Rates							
21	Enhanced SD/MC Costs							
21A	Enhanced SD/MC Costs							
22	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC SMA Upper Limits							
23	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Published Charges							
24	Enhanced SD/MC Negotiated Rates							
24A	Enhanced SD/MC Negotiated Rates							
25	Enhanced SD/MC (Refugees) Costs							
25A	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
27A	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs	24,024	907	39	626			
29A	Healthy Families Costs	80,177	3,077	8	5,224			
30	Healthy Families SMA Upper Limits	27,539	44	1,250	63	707		
30A	Healthy Families SMA Upper Limits	102,861	11	4,237	11	5,884		
31	Healthy Families Published Charges	24,488	33	925	39	639		
31A	Healthy Families Published Charges	91,921	8	3,136	8	5,325		
32	Healthy Families Negotiated Rates	24,488	33	925	39	639		
32A	Healthy Families Negotiated Rates	91,921	8	3,136	8	5,325		
33	Non-Medi-Cal Costs	1,103,982	4,880	89,497	2,361	34,541	2,179	8,156

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number (00199) Mode: 15 - Outpatient (Program 1)	Legal Entity: Los Angeles Child Guidance Clinic	NR H Service Function	NR I Service Function	NR J Service Function	NR K Service Function	NR L Service Function	NR M Service Function	NR N Service Function
1	Allocation Percentage	31	33	34	37	41	42	47
2	Total Units	0.51%	0.06%	0.37%	0.07%	5.07%	58.83%	5.30%
3	Gross Cost	14,599	1,730	10,535	120	145,814	1,686,708	152,339
4	Cost per Unit	28,503	3,496	21,280	243	294,878	3,408,683	307,864
5	SMA per Unit	2.02	2.02	2.02	2.02	2.02	2.02	2.02
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit	2.06	2.06	2.06	2.06	2.06	2.06	2.06
8	Medi-Cal Units	5,350	1,095	1,426	120	27,554	304,828	31,983
9A	Medicare/Medi-Cal Crossover Units	6,566	535	7,093		103,072	1,005,216	81,422
9B	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Refugees) Units							
10B	Healthy Families (SED) Units							
11A	Non-Medi-Cal Units	150					78	8,315
12	Medi-Cal Costs	553	100	2,014		14,948	343,792	9,111
13	Medi-Cal Costs	10,812	2,213	2,886		55,664	618,031	64,535
14	Medi-Cal SMA Upper Limits	13,289	1,081	14,334	243	208,300	2,031,456	184,547
15	Medi-Cal Published Charges	12,198	2,497	3,256	274	82,823	694,008	72,921
16A	Medi-Cal Negotiated Rates	14,970	1,220	1,672		235,004	2,291,892	185,642
17A	Medicare/Medi-Cal Crossover Costs	11,021	2,256	2,942		56,701	627,848	65,885
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	13,528	1,102	14,612	247	212,328	2,070,745	187,729
19A	Medicare/Medi-Cal Crossover Published Charges	11,021	2,256	2,942		56,701	627,848	65,885
20A	Medicare/Medi-Cal Crossover Negotiated Rates	13,528	1,102	14,612	247	212,328	2,070,745	187,729
21A	Enhanced SD/MC Costs							
22A	Enhanced SD/MC SMA Upper Limits							
23A	Enhanced SD/MC Published Charges							
24A	Enhanced SD/MC Negotiated Rates							
25A	Healthy Families Costs	303				158	16,804	1,736
26A	Healthy Families SMA Upper Limits	1,118				327	69,637	1,041
27A	Healthy Families Published Charges	342				176	18,958	1,951
28A	Healthy Families Negotiated Rates	1,351				369	78,790	2,077
29A	Non-Medi-Cal Units	1,139				161	17,129	1,772
30A	Non-Medi-Cal Costs	309				354	71,187	1,877
31A	Non-Medi-Cal SMA Upper Limits	1,139				161	17,129	1,772
32A	Non-Medi-Cal Published Charges	309				354	71,187	1,877
33A	Non-Medi-Cal Negotiated Rates	1,139				334	71,187	1,877
33	Non-Medi-Cal Costs	4,001	202	4,070		30,209	674,565	75,103



DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	NR	O	P	NR	Q	NR	R	NR	S	NR	T	NR	U
00199	Los Angeles Child Guidance Clinic	52	Service Function	54	Service Function	57	Service Function	61	Service Function	62	Service Function	67	Service Function	Service Function
1	Allocation Percentage		3.01%		0.14%		0.03%		2.27%		9.78%		0.22%	
2	Total Units		86,424		4,109		951		37,092		159,854		3,905	
3	Gross Costs		174,656		8,304		1,801		132,089		568,548		12,838	
4	Cost per Unit		2.02		2.02		2.02		3.56		3.56		3.56	
5	SMA per Unit		2.28		2.28		2.28		4.23		4.23		4.23	
6	Published Charge per Unit		2.06		2.06		2.06		3.63		3.63		3.63	
7	Negotiated Rate / Cost per Unit		2.06		2.06		2.06		3.63		3.63		3.63	
8	Medi-Cal Units	07/01/02 - 09/30/02	5,747		192		243		7,864		33,759		1,185	
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 09/30/03	51,130		956		243		23,813		96,192		2,073	
9B	Enhanced SD/MC (Children) Units	10/01/02 - 09/30/03												
10A	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/02												
10B	Enhanced SD/MC (Refugees) Units	10/01/02 - 09/30/03												
11A	Healthy Families (SED) Units	07/01/02 - 09/30/02	124						89		790			
11B	Non-Medi-Cal Units	10/01/02 - 09/30/03	1,369						200		1,468			
12	Medi-Cal Costs		28,035		2,961		648		5,096		25,447		337	
13	Medi-Cal Crossover Costs	07/01/02 - 09/30/02	11,614		398		481		28,076		120,220		4,256	
13A	Enhanced SD/MC (Children) Costs	10/01/02 - 09/30/03	103,329		1,932		481		84,801		349,674		7,362	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	11,103		438		554		33,349		142,801		5,055	
14A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 09/30/03	116,576		2,180		554		100,728		415,352		8,769	
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	11,839		396		501		26,619		122,545		4,338	
15A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 09/30/03	105,328		1,969		501		86,441		356,437		7,525	
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	11,839		396		501		26,619		122,545		4,338	
16A	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 09/30/03	105,328		1,969		501		86,441		356,437		7,525	
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02												
17A	Enhanced SD/MC (Refugees) Costs	10/01/02 - 09/30/03												
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02												
18A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 09/30/03												
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02												
19A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 09/30/03												
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02												
20A	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 09/30/03												
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02												
21A	Enhanced SD/MC (Refugees) Costs	10/01/02 - 09/30/03												
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02												
22A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 09/30/03												
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02												
23A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 09/30/03												
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02												
24A	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 09/30/03												
25	Healthy Families Costs	07/01/02 - 09/30/02	251						353		2,813			
25A	Enhanced SD/MC (Refugees) Costs	10/01/02 - 09/30/03	2,805						419		3,342			
26	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	283						846		6,201			
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 09/30/03	3,165						359		2,888			
27	Healthy Families Published Charges	07/01/02 - 09/30/02	255						726		5,322			
27A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 09/30/03	2,859						359		2,858			
28	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	255						726		5,322			
28A	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 09/30/03	2,859						359		2,858			
29	Non-Medi-Cal Costs	07/01/02 - 09/30/02	56,656		5,984		1,310		18,147		90,620		1,200	
29A	Enhanced SD/MC (Refugees) Costs	10/01/02 - 09/30/03												
30	Non-Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02												
30A	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 09/30/03												
31	Non-Medi-Cal Published Charges	07/01/02 - 09/30/02												
31A	Enhanced SD/MC (Refugees) Published Charges	10/01/02 - 09/30/03												
32	Non-Medi-Cal Negotiated Rates	07/01/02 - 09/30/02												
32A	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 09/30/03												
33	Non-Medi-Cal Costs		56,656		5,984		1,310		18,147		90,620		1,200	

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1066A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Mode Total	NR B	NR C	CR D	ISA E	NR F	NR G
Mode	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	100.00%						
2 Total Units	102,006	12,24%	0.08%	1.27%	0.15%		
3 Gross Cost	34,709,106	3,445,039	21,602	367,742	41,616	51,459	181,405
4 Cost per Unit		1.24	1.24	1.24	1.24	1.24	1.24
5 SMA per Unit		1.77	1.77	1.77	1.77	1.77	1.77
6 Published Charge per Unit		1.99	1.99	1.99	1.99	1.99	1.99
7 Negotiated Rate / Cost per Unit		1.31	1.31	1.31	1.31	1.31	1.31
8 Medi-Cal Units	18,997	55,932	254,707	5,951	44,846		
8A	38,245	2,052,075	73,058	28,014	98,454		
9 Medicare/Medi-Cal Crossover Units							
10 Enhanced SD/MC (Children) Units	1,066	2,978		616	701		
10A Enhanced SD/MC (Refugees) Units	428	18,382		734	2,718		
10B Healthy Families (SED) Units	172	7,698					
11 Non-Medi-Cal Units	200	24,342					
11A	42,878	767,834	21,602	29,977	8,300	34,328	558
12 Medi-Cal Costs	5,837,548	662,490	314,957	7,358	85,207		
13	18,970,809	47,292	2,537,457	90,340	34,841	121,743	
14 Medi-Cal SMA Upper Limits	8,599,888	33,826	450,831	10,533	79,073		
14A	28,367,883	87,884	3,632,173	128,313	49,585	174,264	
15 Medi-Cal Published Charges	9,147,545	37,804	1,088,345	506,867	11,842	88,846	
15A	30,737,344	76,108	4,083,629	135,385	65,748	195,923	
16 Medi-Cal Negotiated Rates	5,972,424	24,886	723,031	333,666	7,796	56,486	
16A	20,097,704	50,101	2,698,218	95,708	36,888	128,975	
17 Medicare/Medi-Cal Crossover Costs	867,521						
17A	1,987,123						
18 Medicare/Medi-Cal Crossover SMA Upper Limits	843,380						
18A	2,956,284						
19 Medicare/Medi-Cal Crossover Published Charges	938,020						
19A	3,282,411						
20 Medicare/Medi-Cal Crossover Negotiated Rates	601,233						
20A	2,105,161						
21 Enhanced SD/MC Costs	96,851	1,343	3,680		762	867	
21A	204,922	528	22,730		908	3,361	
22 Enhanced SD/MC SMA Upper Limits	100,465	1,922	5,268		1,090	1,241	
22A	308,610	758	32,538		1,298	4,311	
23 Enhanced SD/MC Published Charges	107,885	2,161	5,922		1,395	1,549	
23A	329,519	852	36,960		1,461	5,409	
24 Enhanced SD/MC Negotiated Rates	70,833	1,423	3,969		907	918	
24A	217,084	561	24,080		962	3,561	
25 Enhanced SD/MC (Refugees) Costs							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
27 Enhanced SD/MC (Refugees) Published Charges							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
29 Healthy Families Costs	61,169	213	9,919			690	
29A	227,694	247	30,100				
30 Healthy Families SMA Upper Limits	92,114	304	13,625			988	
30A	342,622	384	43,085				
31 Healthy Families Published Charges	96,905	342	15,319			1,110	
31A	367,325	398	48,441				
32 Healthy Families Negotiated Rates	64,603	225	10,084			731	
32A	241,219	262	31,686				
33 Non-Medi-Cal Costs	7,075,461	53,021	973,947	26,712	37,058	7,750	42,448

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1996A (05/03)

DEPARTMENT OF MENTAL HEALTH  
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 Fiscal Year 2002-2003

County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

Legal Entity Number: Mode: 15 - Outpatient (Program 1)	PACIFIC CLINICS											
	NR	H	CR	ISA	NR	K	NR	L	NR	M	NR	N
	Function	Service	Function	Service	Function	Service	Function	Service	Function	Service	Function	Service
1	Allocation Percentage	10	10	10	12	14	17	17	17	31		
2	Total Units	2,637	0.00%	0.00%	0.12%	0.18%	0.04%	0.02%	0.04%			
3	Gross Cost	813,543	548	3,898	27,678	40,978	8,567	5,332	8,567			
4	Cost per Unit	815,043	817	5,263	41,279	61,112	12,777	7,952	12,777			
5	SMA per Unit	1.49	1.49	1.49	1.49	1.49	1.49	1.49	1.49			
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28			
7	Negotiated Rate / Cost per Unit	1.58	1.58	1.58	1.58	1.58	1.58	1.58	1.58			
8	Medi-Cal Units	92,137	1,725	3,148	8,198	14,218	3,639	2,685	3,639			
8A	Medicare/Medi-Cal Crossover Units	368,175	531	9,512	14,218	3,639	2,685	3,639	2,685			
9	Enhanced SD/MC (Children) Units	3,036	583	30								
10	Enhanced SD/MC (Refugees) Units	9,655										
10A	Enhanced SD/MC (Refugees) Units	2,214										
10B	Healthy Families (SED) Units	10,703										
11	Healthy Families (SED) Units	1,289										
11A	Non-Medi-Cal Units	4,535										
12	Non-Medi-Cal Units	91,787	548	767	15,207	17,923	1,938	1,938	1,938			
13	Medi-Cal Costs	137,414	2,573	3,205	12,224	4,004	4,737	4,737	4,737			
13A	Medi-Cal SMA Upper Limits	583,841	792	14,186	21,205	5,726	5,726	5,726	5,726			
14	Medi-Cal SMA Upper Limits	210,072	3,933	4,900	18,987	6,122	7,241	7,241	7,241			
14A	Medi-Cal Published Charges	907,839	1,211	21,687	32,417	8,753	10,582	10,582	10,582			
15	Medi-Cal Negotiated Rates	219,286	4,106	5,115	19,508	6,390	7,659	7,659	7,659			
15A	Medi-Cal Negotiated Rates	947,657	1,264	22,039	33,839	9,137	10,852	10,852	10,852			
16	Medi-Cal Negotiated Rates	145,576	2,726	3,365	12,960	4,242	5,018	5,018	5,018			
16A	Medi-Cal Crossover Costs	829,117	839	15,029	22,464	8,069	9,697	9,697	9,697			
17	Medicare/Medi-Cal Crossover Costs	4,531	889	45								
17A	Medicare/Medi-Cal Crossover Costs	14,400	1,329	68								
18	Medicare/Medi-Cal Crossover SMA Upper Limits	5,927										
18A	Medicare/Medi-Cal Crossover Published Charges	22,013										
19	Medicare/Medi-Cal Crossover Negotiated Rates	7,230										
19A	Medicare/Medi-Cal Crossover Negotiated Rates	22,979										
20	Enhanced SD/MC Costs	4,800										
20A	Enhanced SD/MC Costs	15,256										
21	Enhanced SD/MC Costs	3,302										
21A	Enhanced SD/MC Costs	15,983										
22	Enhanced SD/MC SMA Upper Limits	5,048										
22A	Enhanced SD/MC SMA Upper Limits	24,463										
23	Enhanced SD/MC Published Charges	5,299										
23A	Enhanced SD/MC Published Charges	25,473										
24	Enhanced SD/MC Negotiated Rates	3,458										
24A	Enhanced SD/MC Negotiated Rates	18,911										
25	Enhanced SD/MC (Refugees) Costs											
26	Enhanced SD/MC (Refugees) SMA Upper Limits											
27	Enhanced SD/MC (Refugees) Published Charges											
28	Enhanced SD/MC (Refugees) Negotiated Rates											
29	Healthy Families Costs	1,922										
29A	Healthy Families Costs	6,784										
30	Healthy Families SMA Upper Limits	2,939										
30A	Healthy Families SMA Upper Limits	10,340										
31	Healthy Families Published Charges	3,068										
31A	Healthy Families Published Charges	10,703										
32	Healthy Families Negotiated Rates	2,037										
32A	Healthy Families Negotiated Rates	7,165										
33	Non-Medi-Cal Costs	136,907	817	1,129	22,590	26,731	2,890	2,890	2,890			

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1968A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity/Number/Mode	NR O Service Function	NR P Service Function	NR Q Service Function	NR R Service Function	NR S Service Function	NR T Service Function	CR U Service Function
Legal Entity: PACIFIC CLINICS							
Mode: 15 - Outpatient (Program 1)							
1 Allocation Percentage	33	34	34	39	41	42	42
2 Total Units	0.02%	0.53%	0.07%	0.02%	2.10%	43.12%	0.14%
3 Gross Cost	4,114	124,812	345	4,284	489,905	10,062,128	32,539
4 Cost per Unit	6.136	185,847	515	6,389	730,848	15,006,739	48,529
5 SMA per Unit	1.49	1.49	1.49	1.49	1.49	1.49	1.49
6 Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7 Negotiated Rate / Cost per Unit	2.38	2.38	2.38	2.38	2.38	2.38	2.38
8	1.58	1.58	1.49	1.58	1.58	1.58	1.49
8A Medi-Cal Units	30	22,157	33	2,388	33,960	1,503,888	
9 Medicare/Medi-Cal Crossover Units	1,844	84,292	2,388		172,112	5,888,951	
9A Enhanced SD/MC (Children) Units	215	3,440			477	113,513	
10A Enhanced SD/MC (Refugees) Units	681	280			1,418	480,315	
10B Healthy Families (SED) Units	240	240			1,788	21,128	
11 Non-Medi-Cal Units	2,240	11,472	345	1,918	273,992	1,799,495	32,539
13 Medi-Cal Costs	45	33,043			50,893	2,332,410	
14 Medi-Cal SMA Upper Limits	2,750	125,714			266,689	6,797,743	
15 Medi-Cal Published Charges	68	50,513			77,487	3,965,887	
16 Medi-Cal Negotiated Rates	4,204	192,189			392,415	13,449,808	
17 Medicare/Medi-Cal Crossover Costs	71	52,734			80,886	3,722,077	
18 Medicare/Medi-Cal Crossover SMA Upper Limits	4,389	200,816			53,704	2,470,649	
19 Medicare/Medi-Cal Crossover Published Charges	47	35,008			271,937	9,520,343	
20 Medicare/Medi-Cal Crossover Negotiated Rates	2,814	133,181			711	169,294	
21 Enhanced SD/MC Costs	321	5,130			158	887,285	
22 Enhanced SD/MC SMA Upper Limits	490	7,843			1,088	258,810	
23 Enhanced SD/MC Published Charges	512	8,187			242	1,050,860	
24 Enhanced SD/MC Negotiated Rates	340	5,435			1,135	270,161	
25 Enhanced SD/MC (Refugees) Costs	1,016	1,016			252	1,098,742	
26 Enhanced SD/MC (Refugees) SMA Upper Limits	358	1,953			764	179,351	
27 Enhanced SD/MC (Refugees) Published Charges	547	5,517			187	728,069	
28 Enhanced SD/MC (Refugees) Negotiated Rates	1,621	1,621			2,112	31,810	
29 Healthy Families Costs	379	3,154			2,822	129,757	
30 Healthy Families SMA Upper Limits	4,822	4,822			3,228	48,172	
31 Healthy Families Published Charges	5,034	5,034			4,008	198,367	
32 Healthy Families Negotiated Rates	3,342	3,342			3,370	50,285	
33 Non-Medi-Cal Costs	17,109	17,109	515	2,860	2,237	33,362	48,529
	3,341	17,109	515	2,860	408,186	2,683,766	48,529

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1999A (05/003)

DEPARTMENT OF MENTAL HEALTH  
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County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

Legal Entity Number	Legal Entity Name	Mode	ISA V	NR W	NR X	NR Y	CR Z	ISA AA	NR AB
00203	PACIFIC CLINICS	15 - Outpatient (Program 1)	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		42	45	47	52	52	52	53
2	Total Units		200,181	218,131	83,774	1,303,230	12,516	46,480	4,594
3	Gross Cost		298,552	325,322	124,941	1,943,648	18,666	89,291	8,862
4	Cost per Unit		1.49	1.49	1.49	1.49	1.49	1.49	1.49
5	SMA per Unit		2.28	2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit		2.38	2.38	2.38	2.38	2.38	2.38	2.38
7	Negotiated Rate / Cost per Unit		1.58	1.58	1.58	1.58	1.49	1.58	1.58
8	Medi-Cal Units		106,340	41,165	18,669	150,046	28,462	1,753	
8A			54,151	80,864	47,207	595,006	9,596	80	
9	Medicare/Medi-Cal Crossover Units		31,420			30,626		6,588	
9A						211,181			280
10	Enhanced SD/MC (Children) Units			2,365	982	4,032			80
10A				2,214	417	3,640			
10B	Enhanced SD/MC (Refugees) Units								
10C	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units								
11A				841	280	879			
12	Non-Medi-Cal Units		8,270	90,055	15,229	299,503	12,516	1,846	2,401
13	Medi-Cal Costs		158,597	61,398	27,843	223,780	42,448	2,815	
13A			80,761	120,601	70,405	891,871	14,297		
14	Medi-Cal SMA Upper Limits		342,456	83,853	42,965	342,105	64,853	3,997	
14A			123,484	184,370	107,632	1,393,454	21,895	182	
15	Medi-Cal Published Charges		253,089	97,980	44,432	357,109	67,740	4,172	
15A			128,879	192,456	112,353	1,423,254	22,815	190	
16	Medi-Cal Negotiated Rates		168,017	65,045	26,487	237,073	44,970	2,770	
16A			85,559	127,765	74,597	944,849	15,146	126	
17	Medicare/Medi-Cal Crossover Costs		46,890			45,576	8,793		
17A						314,957			
18	Medicare/Medi-Cal Crossover SMA Upper Limits		71,638			69,827	14,970		
18A						481,483			
19	Medicare/Medi-Cal Crossover Published Charges		74,780			72,890	15,827		
19A						502,811			
20	Medicare/Medi-Cal Crossover Negotiated Rates		49,844			48,389	10,374		
20A						333,896			
21	Enhanced SD/MC Costs		4,403	1,479	613	6,013			418
21A			3,302	622	5429	119			
22	Enhanced SD/MC SMA Upper Limits		5,808	2,262	9,103	638			
22A			5,048	951	8,299	182			
23	Enhanced SD/MC Published Charges		7,107	2,361	9,596	668			
23A			5,289	992	5,663	190			
24	Enhanced SD/MC Negotiated Rates		4,718	1,597	6,371	442			
24A			3,498	659	5,751	128			
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs			386	1,311				
29A				1,284	593	2,004			
30	Healthy Families SMA Upper Limits			1,917	12,123	2,092			
30A				819	2,092				
31	Healthy Families Published Charges			2,002	12,654				
31A				411	1,399				
32	Healthy Families Negotiated Rates			1,326	5,401				
32A				134,313	24,204	446,681	18,698	2,753	3,581
33	Non-Medi-Cal Costs		12,334	134,313	24,204	446,681	18,698	2,753	3,581

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number	Legal Entity Name	Mode	NR		NR		NR		NR		NR		NR		NR		NR	
			AC	AD	AE	AF	AG	AH	AI	SA	SB	SC	SD	SE	SH	SI	SL	SM
1	Allocation Percentage		0.05%	0.01%	5.12%	0.95%	17.96%	0.27%	1.01%									
2	Total Units		20,879	3,303	79,775	79,775	2,171,204	32,153	121,772									
3	Gross Cost		31,139	5,080	1,761,878	229,871	6,250,861	92,568	350,560									
4	Cost per Unit		1.49	1.49	2.28	2.88	2.88	2.88	2.88									
5	SMA per Unit		2.26	2.26	2.26	4.23	4.23	4.23	4.23									
6	Published Charge per Unit		2.38	2.38	2.38	4.92	4.92	4.92	4.92									
7	Negotiated Rate / Cost per Unit		1.58	1.58	1.58	3.05	3.05	3.05	3.05									
8	Medi-Cal Units		1,921	492	186,725	11,540	296,572		80,889									
8A			7,803	2,433	866,833	36,978	965,005		26,888									
9	Medicare/Medi-Cal Crossover Units																	
9A			30	30		210	45	295,484										
10	Enhanced SD/MC (Children) Units		257			500												
10A			42			208												
10B	Enhanced SD/MC (Refugees) Units		204			1,066												
11	Healthy Families (SED) Units		10,922	478	17,104	29,137	536,426	32,153	12,267									
11A			2,865	718	281,486	33,223	767,456		174,723									
13	Medi-Cal Costs		11,180	3,628	1,474,903	106,171	2,835,813		76,834									
13A			4,360	1,089	430,293	48,814	1,127,600		256,714									
14	Medi-Cal SMA Upper Limits		17,107	5,547	2,254,767	155,994	4,169,571		112,860									
14A			4,572	1,147	449,166	56,777	1,311,534		298,590									
15	Medi-Cal Published Charges		17,857	5,791	2,353,861	181,440	4,848,226		131,306									
15A			3,036	782	298,166	35,167	813,046		185,101									
16	Medi-Cal Negotiated Rates		11,855	3,844	1,862,514	112,478	3,004,265		81,388									
16A						130			63,848									
17	Medicare/Medi-Cal Crossover Costs																	
17A																		
18	Medicare/Medi-Cal Crossover SMA Upper Limits																	
18A																		
19	Medicare/Medi-Cal Crossover Published Charges																	
19A																		
20	Medicare/Medi-Cal Crossover Negotiated Rates																	
20A																		
21	Enhanced SD/MC Costs		45			805												
21A			363			1,727												
22	Enhanced SD/MC SMA Upper Limits		68			886												
22A			588			2,538												
23	Enhanced SD/MC Published Charges		71			1,033												
23A			612			2,862												
24	Enhanced SD/MC Negotiated Rates		47			841												
24A			406			1,830												
25	Enhanced SD/MC (Refugees) Costs																	
26	Enhanced SD/MC (Refugees) SMA Upper Limits																	
27	Enhanced SD/MC (Refugees) Published Charges																	
28	Enhanced SD/MC (Refugees) Negotiated Rates																	
29	Healthy Families Costs		83			861												
29A			304			3,069												
30	Healthy Families SMA Upper Limits		96			1,265												
30A			485			4,508												
31	Healthy Families Published Charges		100			1,471												
31A			486			5,245												
32	Healthy Families Negotiated Rates		86			912												
32A			322			3,251												
33	Non-Medi-Cal Costs		16,289	713	25,509	83,805	1,544,362	92,568	35,374									

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	Model	NR AJ Service Function	NR AK Service Function	NR AL Service Function	NR AM Service Function	CR AN Service Function	ISA AO Service Function	AP Service Function
1	Allocation Percentage		0.06%	0.06%	0.03%	2.81%	0.07%	0.22%	
2	Total Units		7,481	7,234	3,401	355,969	2,173	27,480	
3	Gross Cost		21,536	19,871	9,342	977,843	5,969	75,426	
4	Cost per Unit		2.88	2.75	2.75	2.75	2.75	2.75	
5	SMA Per Unit		4.23	3.41	3.41	3.41	3.41	3.41	
6	Published Charge per Unit		4.92	4.75	4.75	4.75	4.75	4.75	
7	Negotiated Rate / Cost per Unit		3.05	2.91	2.91	2.91	2.91	2.91	
8	Medi-Cal Units	07/01/02 - 09/30/02	1,684	319	765	52,400		16,100	
8A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03	3,418	3,375	2,015	214,453		5,748	
8B	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03				36,547		4,957	
9	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02	130	80		1,386			
10	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/03	427						
10B	Healthy Families (SED) Units	07/01/02 - 09/30/02				969			
11	Non-Medi-Cal Units	07/01/02 - 09/30/03	1,922	3,490	821	40,930	2,173	965	
12	Medi-Cal Costs	07/01/02 - 09/30/02	5,434	876	2,101	143,934		44,224	
13	Medi-Cal Costs	10/01/02 - 06/30/03	9,841	9,271	5,535	569,087		15,789	
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	7,969	1,086	2,606	178,684		54,901	
15	Medi-Cal Published Charges	07/01/02 - 09/30/03	14,458	11,509	6,811	731,365		19,801	
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	9,269	1,515	3,634	249,900		78,475	
17	Medi-Cal Crossover Costs	10/01/02 - 06/30/03	16,817	16,031	9,571	1,018,952		27,303	
18	Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	5,748	828	2,226	152,484		48,861	
19	Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03	10,425	9,821	5,864	624,656		16,727	
20	Medi-Cal Crossover Published Rates	07/01/02 - 09/30/02				17,912		12,782	
21	Enhanced SD/MC Costs	10/01/02 - 06/30/03	1,229	550	2,237	105,882		15,880	
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	550	205	1,314	131,445		22,121	
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/03	1,808	285	1,839	183,088		13,552	
24	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03	2,101	175	1,172	112,172			
25	Healthy Families Costs	07/01/02 - 09/30/02	374	185		2,417			
26	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	1,229	550	3,815	3,815			
27	Healthy Families Published Charges	07/01/02 - 09/30/02	550	205	3,001	3,001			
28	Healthy Families Negotiated Rates	10/01/02 - 06/30/03	1,808	285	4,736	4,736			
29	Healthy Families Costs	07/01/02 - 09/30/02	640	285	4,180	4,180			
30	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	2,101	175	6,508	6,508			
31	Healthy Families Published Charges	07/01/02 - 09/30/02	397	175	2,951	2,951			
32	Healthy Families Negotiated Rates	10/01/02 - 06/30/03	1,302	175	4,042	4,042			
33	Non-Medi-Cal Costs	07/01/02 - 09/30/02	4,670	9,556	1,706	112,153	5,969	2,023	

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1666A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity: Pasadena Children's Training Society dba The Streams Legal Entity Number: 00204 Mode: 15 - Outpatient (Program 1)	A	B	C	D	E	F	G
		Mode Total	Service Function 03	Service Function 04	Service Function 10	Service Function 12	Service Function 31	Service Function 34
1	Allocation Percentage	100.00%	0.11%	3.42%	7.32%	0.36%	0.02%	2.85%
2	Total Units		12,066	360,720	404,878	19,844	1,960	156,150
3	Gross Cost	10,205,413	11,656	348,527	746,643	38,770	2,507	291,592
4	Cost per Unit		0.97	0.97	1.84	1.84	1.84	1.84
5	SMA per Unit		1.77	1.77	2.28	2.28	2.28	2.28
6	Published Charge per Unit		1.00	1.00	1.90	1.90	1.90	1.90
7	Negotiated Rate / Cost per Unit		0.98	0.98	1.87	1.87	1.87	1.87
8	Medi-Cal Units		177	58,296	9,351	35	643	5,933
8A			842	282,735	285,458	1,027	802	149,781
9	Medicare/Medi-Cal Crossover Units							
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units		177	86	679		309	
11A			585	1,918	2,969			
12	Non-Medi-Cal Units		10,285	17,697	106,521	19,573	35	2,485
13	Medi-Cal Costs	1,697,302	171	56,325	17,240	65	1,165	10,838
13A		7,715,842	814	273,178	526,288	1,853	1,257	276,109
14	Medi-Cal SMA Upper Limits	2,148,672	313	103,184	21,320	80	1,466	13,527
14A		9,762,634	1,490	500,441	650,844	2,942	1,555	341,455
15	Medi-Cal Published Charges	1,749,490	177	58,296	17,767	67	1,222	11,273
15A		7,953,072	842	282,735	542,370	1,951	1,296	284,546
16	Medi-Cal Negotiated Rates	1,721,543	173	57,130	17,456	65	1,202	11,095
16A		7,829,063	826	277,060	533,906	1,920	1,276	260,053
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
25A								
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A								
27	Enhanced SD/MC (Refugees) Published Charges							
27A								
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A								
29	Healthy Families Costs	19,276	171	83	1,252			
29A		82,157	565	1,951	5,474	570		
30	Healthy Families SMA Upper Limits	23,960	313	1,035	1,548			
30A		78,331	1,035	3,391	6,769	705		
31	Healthy Families Published Charges	19,869	177	86	1,290			
31A		64,068	585	1,916	5,641	567		
32	Healthy Families Negotiated Rates	19,553	173	84	1,270			
32A		63,045	573	1,878	5,552	578		
33	Non-Medi-Cal Costs	710,834	9,037	17,069	196,368	34,242	65	4,545



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	NR	H	I	J	K	L	M	N
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	41							
2	Total Units	1,397	36,72%	52	54	58	61	62	62
3	Gross Cost	76,815	2,143,089	303,701	19,735	1,465,230	35,965	142,769	4,965%
4	Cost per Unit	141,621	3,951,134	559,922	38,395	2,701,391	126,774	505,428	
5	SMA per Unit	1.84	1.84	1.84	1.84	1.84	1.84	1.84	3.54
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28	4.23
7	Negotiated Rate / Cost per Unit	1.87	1.87	1.87	1.87	1.87	1.87	1.87	3.59
8	Medi-Cal Units	1,929	388,295	7,787			321,033	1,665	39,510
8A		1,965	1,627,196	293,422			1,144,197	19,813	105,741
9	Medicare/Medi-Cal Crossover Units								
10	Enhanced SD/MC (Children) Units								
10A									
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units	4,369	5,087	30	30	30	191	191	80
11A		7,416	15,068	2,310	3,702		15,576		498
12	Non-Medi-Cal Units	61,414	107,465	112	18,033				
13	Medi-Cal Costs	3,556	715,865	14,320			591,877	3,840	129,225
13A		3,070	3,000,001	540,971			2,109,514	70,127	374,264
14	Medi-Cal SMA Upper Limits	4,369	685,313	17,709			731,955	4,500	154,437
14A		3,798	3,710,007	689,002			2,608,769	83,508	447,284
15	Medi-Cal Published Charges	3,865	737,761	14,757			609,963	3,900	133,282
15A		3,164	3,091,672	657,502			2,173,974	72,317	365,955
16	Medi-Cal Negotiated Rates	3,507	726,112	14,524			600,332	3,695	131,071
16A		3,114	3,042,857	940,899			2,139,648	71,129	379,610
17	Medicare/Medi-Cal Crossover Costs								
17A									
18	Medicare/Medi-Cal Crossover SMA Upper Limits								
18A									
19	Medicare/Medi-Cal Crossover Published Charges								
19A									
20	Medicare/Medi-Cal Crossover Negotiated Rates								
20A									
21	Enhanced SD/MC Costs								
21A									
22	Enhanced SD/MC SMA Upper Limits								
22A									
23	Enhanced SD/MC Published Charges								
23A									
24	Enhanced SD/MC Negotiated Rates								
24A									
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
28	Healthy Families Costs	8,082	9,342	55				678	283
28A		13,676	27,777	4,369	6,825				338
30	Healthy Families SMA Upper Limits	10,007	11,553	69				808	
30A		15,913	34,350	5,404	8,441				292
31	Healthy Families Published Charges	14,064	26,025	4,503	7,034			697	
31A		8,207	9,475	56				696	287
32	Healthy Families Negotiated Rates	13,872	28,173	4,432	6,923				
32A		113,227	198,129	206	29,559			55,130	1,656
33	Non-Medi-Cal Costs								

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity: Pasadena Childrens Training Society dba The Exchange  
Legal Entity Number: 00204  
Mode: 15 - Outpatient (Program 1)

	NR	O	NR	P	Q	R	S	T	U
	Service Function		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	71	71	71	71				
2	Total Units	0.06%	7.21%						
3	Gross Cost	2,638	297,227						
4	Cost per Unit	6,528	735,533						
5	SMA per Unit	2.47	2.47						
6	Published Charge per Unit	3.41	3.41						
7	Negotiated Rate / Cost per Unit	2.55	2.55						
8		2.51	2.51						
8	Medi-Cal Units		81,665						
8A			217,548						
9	Medicare/Medi-Cal Crossover Units								
9A									
10	Enhanced SD/MC (Children) Units								
10A									
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units		151						
11A			17,833						
12	Non-Medi-Cal Units		2,638						
13	Medi-Cal Costs		152,674						
13A			538,355						
14	Medi-Cal SMA Upper Limits		210,380						
14A			741,839						
15	Medi-Cal Published Charges		157,322						
15A			554,747						
16	Medi-Cal Negotiated Rates		154,864						
16A			548,045						
17	Medicare/Medi-Cal Crossover Costs								
17A									
18	Medicare/Medi-Cal Crossover SMA Upper Limits								
18A									
19	Medicare/Medi-Cal Crossover Published Charges								
19A									
20	Medicare/Medi-Cal Crossover Negotiated Rates								
20A									
21	Enhanced SD/MC Costs								
21A									
22	Enhanced SD/MC SMA Upper Limits								
22A									
23	Enhanced SD/MC Published Charges								
23A									
24	Enhanced SD/MC Negotiated Rates								
24A									
25	Enhanced SD/MC (Refugees) Costs								
25A									
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
26A									
27	Enhanced SD/MC (Refugees) Published Charges								
27A									
28	Enhanced SD/MC (Refugees) Negotiated Rates								
28A									
29	Healthy Families Costs		374						
29A									
30	Healthy Families SMA Upper Limits		515						
30A									
31	Healthy Families Published Charges		365						
31A									
32	Healthy Families Negotiated Rates		379						
32A									
33	Non-Medi-Cal Costs		6,528						
33A			44,130						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH1 1996A (05/03)

DETAIL COST REPORT

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	Mode	A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	06	10	12	17
1	Allocation Percentage		100.00%	0.01%	1.85%	0.00%	8.53%	0.24%	0.19%
2	Total Units		430	152,631	15	514,050	14,226	11,270	11,270
3	Gross Cost		12,041,987	627	222,885	22	1,027,243	28,428	22,521
4	Cost per Unit			1.46	1.46	1.46	2.00	2.00	2.00
5	SMA per Unit			1.77	1.77	1.77	2.28	2.28	2.28
6	Published Charge per Unit			1.77	1.77	1.77	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit			1.46	1.46	1.46	2.00	2.00	2.00
8	Medi-Cal Units	07/01/02 - 09/30/02		240	26,684	15	121,078	1,175	3,365
8A	Medi-Cal Units	10/01/02 - 06/30/03			90,160		385,236	4,065	5,090
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03							
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02							
10A	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/02							
10B	Enhanced SD/MC (Refugees) Units	10/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03							
12	Non-Medi-Cal Units			190	30,845		14,156	8,986	2,786
13	Medi-Cal Costs	07/01/02 - 09/30/02	2,788,774		38,841	22	241,950	2,348	6,764
13A	Medi-Cal Costs	10/01/02 - 06/30/03	8,415,107	350	131,553		729,903	8,123	10,172
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	3,150,681		47,248	27	276,053	2,879	7,718
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	9,509,979	425	159,519		832,875	9,288	11,605
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	3,151,590		47,248	27	276,053	2,879	7,718
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	9,512,584	425	159,519		832,875	9,288	11,605
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	2,792,101		38,973	22	242,152	2,350	6,770
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03	8,422,128	350	131,863		730,962	8,130	10,180
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A	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							
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03							
21	Enhanced SD/MC Coets	07/01/02 - 09/30/02							
21A	Enhanced SD/MC Coets	10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02	38,295		4,303		5,078		
29A	Healthy Families Costs	10/01/02 - 06/30/03	119,234		2,891		21,946		
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	43,635		5,222		5,791		
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	135,339		3,508		25,039		
31	Healthy Families Published Charges	07/01/02 - 09/30/02	43,644		5,222		5,791		
31A	Healthy Families Published Charges	10/01/02 - 06/30/03	135,362		3,508		25,039		
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	38,337		4,307		5,060		
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03	119,336		2,894		21,964		
33	Non-Medi-Cal Costs		679,576	277	44,990		28,288	17,957	5,965

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1985A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity	Legal Entity	H	I	J	K	L	M	N
Number	Name	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
002001	002001	31	33	34	37	41	42	47
002001	002001	31	33	34	37	41	42	47
002001	002001	31	33	34	37	41	42	47
1	Allocation Percentage	0.12%	0.01%	1.34%	0.02%	0.83%	56.80%	1.49%
2	Total Units	7,060	490	60,560	1,470	37,967	3,422,743	69,029
3	Gross Cost	14,108	959	160,996	2,936	75,931	6,839,779	179,109
4	Cost per Unit	2.00	2.00	2.00	2.00	2.00	2.00	2.00
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit	2.00	2.00	2.00	2.00	2.00	2.00	2.00
8	Medi-Cal Units	5,785	490	23,700	1,470	4,295	751,374	21,185
8A	Medi-Cal Units	740		54,080	1,470	15,637	2,409,213	48,789
9	Medicare/Medi-Cal Crossover Units							
10	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Children) Units							
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units	60		490			11,785	
11A	Healthy Families (SED) Units			490			40,557	
12	Non-Medi-Cal Units	475		1,800		18,065	209,814	19,645
13	Medi-Cal Costs	11,560	959	47,360	2,936	8,593	1,501,496	42,335
13A	Medi-Cal Costs	1,479		108,070	2,936	31,248	4,814,409	97,517
14	Medi-Cal SMA Upper Limits	13,190	1,084	54,036	3,352	9,793	1,713,133	48,302
14A	Medi-Cal SMA Upper Limits	1,687		123,302	3,352	35,652	5,493,006	111,282
15	Medi-Cal Published Charges	13,190	1,084	54,036	3,352	9,793	1,713,133	48,302
15A	Medi-Cal Published Charges	1,687		123,302	3,352	35,652	5,493,006	111,282
16	Medi-Cal Negotiated Rates	11,570	960	47,400	2,940	8,590	1,502,748	42,370
16A	Medi-Cal Negotiated Rates	1,460		106,180	2,940	31,274	4,818,426	97,598
17	Medicare/Medi-Cal Crossover Costs							
17A	Medicare/Medi-Cal Crossover Costs							
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits							
19	Medicare/Medi-Cal Crossover Published Charges							
19A	Medicare/Medi-Cal Crossover Published Charges							
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A	Medicare/Medi-Cal Crossover Negotiated Rates							
21	Enhanced SD/MC Costs							
21A	Enhanced SD/MC Costs							
22	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC SMA Upper Limits							
23	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Published Charges							
24	Enhanced SD/MC Negotiated Rates							
24A	Enhanced SD/MC Negotiated Rates							
25	Enhanced SD/MC (Refugees) Costs							
25A	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
27A	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs	120		979			23,550	
29A	Healthy Families Costs			979			81,046	
30	Healthy Families SMA Upper Limits	137		1,117			26,870	
30A	Healthy Families SMA Upper Limits			1,117			92,470	
31	Healthy Families Published Charges	137		1,117			26,870	
31A	Healthy Families Published Charges			1,117			92,470	
32	Healthy Families Negotiated Rates	120		960			23,570	
32A	Healthy Families Negotiated Rates			960			81,114	
33	Non-Medi-Cal Costs	940		3,597		36,100	419,278	30,257

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1946A (05/03)

County Code: 19  
County: Los Angeles

Legal Entity Number	Legal Entity Name	Mode	O	P	Q	R	S	T	U
0201	PENNY LANE CENTERS	15 - Outpatient (Program 1)	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		52	54	57	58	61	62	67
2	Total Units		3,65%	0.03%	0.07%	12.80%	0.02%	12.05%	0.07%
3	Gross Cost		219,769	1,783	4,353	777,113	667	350,601	2,102
4	Cost per Unit		439,172	3,523	6,669	1,552,930	2,859	1,451,123	8,506
5	SMA per Unit		2.00	2.00	2.00	2.00	4.05	4.05	4.05
6	Published Charge per Unit		2.28	2.28	2.28	2.28	4.23	4.23	4.23
7	Negotiated Rate / Cost per Unit		2.00	2.00	2.00	2.00	4.06	4.06	4.06
8	Medi-Cal Units		35,153	1,598	273,554	180	86,851	731	901
9	Medicare/Medi-Cal Crossover Units		1,051,968	863	2,755	540,568	40	259,511	901
10	Enhanced SD/MC (Children) Units								
10A	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units		203					854	
11A	Non-Medi-Cal Units		1,413	800	12,933	447	5,925	2,360	470
13	Medi-Cal Costs		70,247	3,193	446,735	728	363,593	2,858	
13A	Medi-Cal SMA Upper Limits		337,854	1,924	1,060,231	162	1,050,143	3,648	
14	Medi-Cal Published Charges		80,149	3,643	609,703	761	380,070	3,092	
15	Medi-Cal Negotiated Rates		385,247	2,198	8,281	1,232,490	189	1,097,732	3,811
15A	Medi-Cal Crossover Published Charges		80,149	3,643	609,703	761	380,070	3,092	
16	Medi-Cal Crossover Negotiated Rates		345,247	2,198	8,281	1,232,490	170	1,100,327	3,620
16A	Medi-Cal Crossover Upper Limits		70,306	3,198	447,108	728	363,887	2,961	
17	Medicare/Medi-Cal Crossover Costs		337,936	1,928	5,510	1,081,132	162	1,051,020	3,649
17A	Medicare/Medi-Cal Crossover Upper Limits								
18	Enhanced SD/MC Costs								
18A	Enhanced SD/MC Upper Limits								
19	Enhanced SD/MC Published Charges								
19A	Enhanced SD/MC Negotiated Rates								
20	Healthy Families Costs								
20A	Healthy Families Upper Limits								
21	Healthy Families Published Charges								
21A	Healthy Families Negotiated Rates								
22	Healthy Families Crossover Costs								
22A	Healthy Families Crossover Upper Limits								
23	Healthy Families Crossover Published Charges								
23A	Healthy Families Crossover Negotiated Rates								
24	Healthy Families Crossover Costs								
24A	Healthy Families Crossover Upper Limits								
25	Healthy Families Crossover Published Charges								
25A	Healthy Families Crossover Negotiated Rates								
26	Healthy Families Crossover Costs								
26A	Healthy Families Crossover Upper Limits								
27	Healthy Families Crossover Published Charges								
27A	Healthy Families Crossover Negotiated Rates								
28	Healthy Families Crossover Costs								
28A	Healthy Families Crossover Upper Limits								
29	Healthy Families Crossover Published Charges								
29A	Healthy Families Crossover Negotiated Rates								
30	Healthy Families Crossover Costs								
30A	Healthy Families Crossover Upper Limits								
31	Healthy Families Crossover Published Charges								
31A	Healthy Families Crossover Negotiated Rates								
32	Healthy Families Crossover Costs								
32A	Healthy Families Crossover Upper Limits								
33	Non-Medi-Cal Costs		28,041	1,569	0	25,964	1,809	23,975	1,902

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

County: Los Angeles  
 County Code: 19  
 Legal Entity: Saint Johns Health Center  
 Legal Entity Number: 00217  
 Mode: 15 - Outpatient (Program 1)

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

	CR							CR G
	A Mode Total	B Service Function 03	C Service Function 04	D Service Function 06	E Service Function 10	F Service Function 12	G Service Function 14	
1 Allocation Percentage	100.00%	0.57%	1.76%	1.85%	6.44%	5.48%	2.05%	
2 Total Units	7,638	23,515	24,626	87,244	57,241	21,446	49,306	
3 Gross Cost	13,762	42,379	44,381	154,850	131,815	49,306	2,300	
4 Cost per Unit	1.80	1.80	1.80	1.80	2.30	2.30	2.30	
5 SMA per Unit	1.77	1.77	1.77	1.77	2.28	2.28	2.28	
6 Published Charge per Unit	1.80	1.80	1.80	1.80	2.30	2.30	2.30	
7 Negotiated Rate / Cost per Unit								
8 Medi-Cal Units	235	2,415	3,135	10,910	10,910	2,445	2,470	
8A Medicare/Medi-Cal Crossover Units	10,530	10,530	13,463	59,004	59,004	13,411	15,073	
9A Medicare/Medi-Cal Crossover Units	1,380	1,380	2,860	8	8			
10 Enhanced SD/MC (Children) Units								
10A Enhanced SD/MC (Refugees) Units								
10B Enhanced SD/MC (Refugees) Units								
11 Healthy Families (SED) Units								
11A Healthy Families (SED) Units								
12 Non-Medi-Cal Units	1,070	1,070			4,836	41,385	3,903	
13 Medi-Cal Costs	304,238	424	4,352	5,650	25,124	5,630	5,688	
14 Medi-Cal SMA Upper Limits	1,073,010	1,378	18,977	24,263	99,819	30,883	34,710	
14A Enhanced SD/MC (Children) Published Charges	301,237	416	4,275	5,459	24,875	5,575	5,632	
15 Medi-Cal Published Charges	1,062,430	1,354	18,698	23,830	88,929	30,577	34,368	
15A Medi-Cal Negotiated Rates	303,867	423	4,347	5,643	25,093	5,624	5,681	
16 Medi-Cal Negotiated Rates	1,074,702	1,377	18,964	24,233	89,708	30,845	34,668	
16A Medicare/Medi-Cal Crossover Costs								
17 Medicare/Medi-Cal Crossover Costs	24,215	2,506	2,506		14	14		
17A Medicare/Medi-Cal Crossover Upper Limits	94,322	4,794	4,794		214	214		
18 Medicare/Medi-Cal Crossover SMA Upper Limits	23,980	2,480	2,480		14	14		
18A Enhanced SD/MC (Refugees) Published Charges	93,428	4,708	4,708		212	212		
19 Medicare/Medi-Cal Crossover Published Charges	24,185	2,502	2,502		14	14		
19A Enhanced SD/MC (Refugees) Negotiated Rates	94,207	4,788	4,788		214	214		
20 Medicare/Medi-Cal Crossover Negotiated Rates								
20A Enhanced SD/MC (Refugees) Costs								
21 Enhanced SD/MC Costs								
21A Enhanced SD/MC (Refugees) SMA Upper Limits								
22 Enhanced SD/MC SMA Upper Limits								
22A Enhanced SD/MC Published Charges								
23 Enhanced SD/MC Published Charges								
23A Enhanced SD/MC Negotiated Rates								
24 Enhanced SD/MC Negotiated Rates								
24A Enhanced SD/MC (Refugees) Costs								
25 Enhanced SD/MC (Refugees) SMA Upper Limits								
26 Enhanced SD/MC (Refugees) Published Charges								
27 Enhanced SD/MC (Refugees) Negotiated Rates								
28 Healthy Families Costs								
28A Healthy Families SMA Upper Limits								
29 Healthy Families SMA Upper Limits	65,805	1,828	1,828		11,134			
30 Healthy Families Published Charges	65,272	1,804	1,804		11,024			
31 Healthy Families Negotiated Rates	65,824	1,828	1,828		11,121			
31A Healthy Families Published Charges								
32 Healthy Families Negotiated Rates								
32A Non-Medi-Cal Costs	842,348	11,969	9,822	14,468	28,546	96,302	8,965	
33 Non-Medi-Cal Costs								

DETAIL COST REPORT:

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

County: Los Angeles  
County Code: 19

Legal Entity Number: 00217 Mode: 15 - Outpatient (Program 1)	H	I	J	K	L	M	N
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	0.11%	0.41%	1.40%	10.97%	38.35%	6.56%
2	Total Units	1,125	4,255	14,965	114,540	400,334	68,623
3	Gross Cost	2,591	9,798	33,771	263,784	921,892	157,769
4	Cost per Unit	2.30	2.30	2.30	2.30	2.30	2.30
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit	2.30	2.30	2.30	2.30	2.30	2.30
7	Negotiated Rate / Cost per Unit						
8	Medi-Cal Units	114	130	1,960	5,057	58,115	6,277
8A		699	1,789	7,294	17,363	194,485	49,295
9	Medicare/Medi-Cal Crossover Units				5,111		1,561
9A					23,480		6,708
10	Enhanced SD/MC (Children) Units						
10A							
10B	Enhanced SD/MC (Refugees) Units						
11	Healthy Families (SED) Units						
11A							
12	Non-Medi-Cal Units	412	2,336	3,511	92,060	14,730	940
13	Medi-Cal Costs	283	288	4,514	11,645	133,828	14,455
13A		1,378	4,120	16,707	40,063	447,042	113,517
14	Medi-Cal SMA Upper Limits	280	288	4,469	11,530	132,302	14,312
14A		1,360	4,078	16,630	39,668	443,428	112,393
15	Medi-Cal Published Charges	282	289	4,508	11,631	133,065	14,437
15A		1,376	4,115	16,776	40,004	447,316	113,379
16	Medi-Cal Negotiated Rates						
16A							
17	Medicare/Medi-Cal Crossover Costs				11,770		3,595
17A					54,093		15,447
18	Medicare/Medi-Cal Crossover SMA Upper Limits				11,653		3,559
18A					63,557		15,294
19	Medicare/Medi-Cal Crossover Published Charges				11,755		3,590
19A					64,027		15,428
20	Medicare/Medi-Cal Crossover Negotiated Rates						
20A							
21	Enhanced SD/MC Costs						
21A							
22	Enhanced SD/MC SMA Upper Limits						
22A							
23	Enhanced SD/MC Published Charges						
23A							
24	Enhanced SD/MC Negotiated Rates						
24A							
25	Enhanced SD/MC (Refugees) Costs						
25A							
26	Enhanced SD/MC (Refugees) SMA Upper Limits						
26A							
27	Enhanced SD/MC (Refugees) Published Charges						
27A							
28	Enhanced SD/MC (Refugees) Negotiated Rates						
28A							
29	Healthy Families Costs			4,375		33,920	2,165
29A							
30	Healthy Families SMA Upper Limits			4,332		33,584	2,143
30A							
31	Healthy Families Published Charges			4,370		33,879	2,162
31A							
32	Healthy Families Negotiated Rates						
32A							
33	Non-Medi-Cal Costs	848	5,379	8,085	212,066	240,420	27,659
33A							
33B							
33C							
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33F							
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County: Los Angeles  
 County Code: 19

Legal Entity Number: 00217 Mode: 15 - Outpatient (Program 1)	CR O	CR P	CR O	CR R	CR S	T	U
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	53	54	62	77		
2	Total Units	0.45%	0.63%	10.54%	0.71%		
3	Gross Cost	4,935	6,536	14,486	59,507	4,815	
4	Cost per Unit	11,479	13,061	61,841	253,469	17,047	
5	SMA per Unit	2.30	2.30	4.26	4.26	3.45	
6	Published Charge per Unit	2.28	2.28	4.23	4.23	3.41	
7	Negotiated Rate / Cost per Unit	2.30	2.30	4.25	4.25	3.45	
8	Medi-Cal Units	988	863	636	5,895	1,515	
8A	1001/02 - 06/30/02	2,821	595	2,044	23,055	2,374	
9	Medicare/Medi-Cal Crossover Units				1,486		
9A	1001/02 - 06/30/03				4,947		
10	Enhanced SD/MC (Children) Units						
10A	07/01/02 - 09/30/02						
10B	Enhanced SD/MC (Refugees) Units						
11	Healthy Families (SED) Units						
11A	07/01/02 - 06/30/02						
12	Non-Medi-Cal Units	1,376	6,078	11,809	22,365	1,046	
13	Medi-Cal Costs	2,275	1,967	2,706	25,084	5,233	
13A	1001/02 - 06/30/03	6,036	1,370	5,866	56,103	5,200	
14	Medi-Cal SMA Upper Limits	2,253	1,868	2,690	24,936	5,166	
14A	1001/02 - 06/30/03	5,876	1,357	5,846	97,523	8,095	
15	Medi-Cal Published Charges	2,272	1,965	2,703	25,254	5,227	
15A	1001/02 - 06/30/03	6,028	1,369	5,467	97,984	8,190	
16	Medi-Cal Negotiated Rates						
16A	1001/02 - 06/30/02						
17	Medicare/Medi-Cal Crossover Costs				6,332		
17A	07/01/02 - 09/30/02				19,774		
18	Medicare/Medi-Cal Crossover SMA Upper Limits				6,284		
18A	1001/02 - 06/30/03				19,567		
19	Medicare/Medi-Cal Crossover Published Charges				6,324		
19A	1001/02 - 09/30/02				19,760		
20	Medicare/Medi-Cal Crossover Negotiated Rates						
20A	1001/02 - 06/30/03						
21	Enhanced SD/MC Costs						
21A	1001/02 - 06/30/02						
22	Enhanced SD/MC SMA Upper Limits						
22A	1001/02 - 09/30/02						
23	Enhanced SD/MC Published Charges						
23A	1001/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates						
24A	1001/02 - 09/30/02						
25	Enhanced SD/MC (Refugees) Costs						
25A	1001/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits						
26A	1001/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges						
27A	1001/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates						
28A	1001/02 - 09/30/03						
29	Healthy Families Costs				9,006		
29A	1001/02 - 06/30/03				8,965		
30	Healthy Families SMA Upper Limits				8,965		
30A	1001/02 - 06/30/03				8,965		
31	Healthy Families Published Charges				8,997		
31A	1001/02 - 06/30/03				8,997		
32	Healthy Families Negotiated Rates						
32A	1001/02 - 06/30/02						
33	Non-Medi-Cal Costs	3,169	11,894	50,237	95,187	3,613	



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	Mode	A	B	C	D	E	F	G
1	2	3	4	5	6	7	8	9	10
Allocation Percentage	Total Units	Gross Cost	Cost per Unit	SMA per Unit	Published Charge per Unit	Negotiated Rate / Cost per Unit	Medi-Cal Units	Non-Medi-Cal Units	Medi-Cal Costs
0.00%	100.00%								
070102-093002	San Fernando Valley CMHC, Inc	15 - Outpatient (Program 1)	12,536,518	3,047	554,453	82,352	40,446	348,902	78,695
070102-093002	Medicare/Medi-Cal Crossover Units			1,670	88,666	14,280	12,580	36,045	7,631
070102-093002	Enhanced SD/MC (Children) Units			450	233,942	23,106	15,744	131,047	20,347
070102-093002	Enhanced SD/MC (Refugees) Units								
070102-093002	Healthy Families (SED) Units								
070102-093002	Non-Medi-Cal Units			57	98,883	20,789	1,100	26,330	16,076
070102-093002	Medi-Cal Costs		2,447,307	2,296	94,429	19,843	17,292	64,544	13,685
070102-093002	Medi-Cal SMA Upper Limits		3,151,375	2,956	121,582	25,783	22,267	82,183	17,399
070102-093002	Medi-Cal Published Charges		9,350,627	797	414,077	40,868	27,867	298,787	68,391
070102-093002	Medi-Cal Negotiated Rates		2,478,075	2,296	94,429	21,435	18,870	64,544	15,033
070102-093002	Medicare/Medi-Cal Crossover Costs		570						
070102-093002	Medicare/Medi-Cal Crossover SMA Upper Limits		781						
070102-093002	Medicare/Medi-Cal Crossover Published Charges		1,184						
070102-093002	Medicare/Medi-Cal Crossover Negotiated Rates		585						
070102-093002	Enhanced SD/MC Costs		887						
070102-093002	Enhanced SD/MC SMA Upper Limits								
070102-093002	Enhanced SD/MC Published Charges								
070102-093002	Enhanced SD/MC Negotiated Rates								
070102-093002	Healthy Families Costs		7,025						
070102-093002	Healthy Families SMA Upper Limits		29,778						
070102-093002	Healthy Families Published Charges		8,024						
070102-093002	Healthy Families Negotiated Rates		34,127						
070102-093002	Non-Medi-Cal Costs		2,786,564	133	135,924	40,548	1,512	47,148	20,787

County: Los Angeles  
 County Code: 19

	Legal Entity	ISA	H	CR	I	J	K	NR	ISA	CR	M	CR	N
	Legal Entity Number: 00208 Mode: 19 - Outpatient (Program 1)	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	0.03%	0.01%	0.04%	41	53.64%	42	4.48%					
2	Total Units	2,441	756	3,100	3,155,202	229,238	107,046	312,167					
3	Gross Cost	4,371	1,354	5,556	6,724,259	410,488	181,683	559,022					
4	Cost per Unit	1.79	1.79	1.79	1.79	1.79	1.79	1.79					
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28					
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28					
7	Negotiated Rate / Cost per Unit	1.87	1.79	1.79	1.79	1.97	1.97	1.79					
8	Medi-Cal Units	935	55	360	702,671	23,906	53,055	65,067					
9A	1001102 - 0930002	1,476	461	1,598	2,197,658	124,354	51,516	190,773					
9	Medicare/Medi-Cal Crossover Units												
10	Enhanced SD/MC (Children) Units												
10A	1001102 - 0930003												
10B	Enhanced SD/MC (Refugees) Units												
11	Healthy Families (SED) Units												
11A	1001102 - 0930002												
12	Non-Medi-Cal Units	30	240	1,155	840,183	80,978	2,475	55,616					
13	Medi-Cal Costs	1,674	98	845	1,258,247	42,808	95,004	116,513					
13A	1001102 - 0930003	2,643	825	2,844	3,933,264	272,678	92,248	341,610					
14	Medi-Cal SMA Upper Limits	2,132	125	821	1,602,090	54,506	120,965	148,363					
14A	1001102 - 0930003	3,305	1,051	3,821	5,010,660	263,527	117,456	434,982					
15	Medi-Cal Published Charges	2,132	125	821	1,602,090	54,506	120,965	148,363					
15A	1001102 - 0930003	3,385	1,051	3,821	5,010,660	263,527	117,456	434,982					
16	Medi-Cal Negotiated Rates	1,842	98	845	1,258,247	42,808	95,004	116,513					
16A	1001102 - 0930003	2,908	825	2,844	3,933,264	244,977	101,487	341,610					
17	Medicare/Medi-Cal Crossover Costs												
17A	1001102 - 0930002												
18	Medicare/Medi-Cal Crossover SMA Upper Limits												
18A	1001102 - 0930002												
19	Medicare/Medi-Cal Crossover Published Charges												
19A	1001102 - 0930003												
20	Medicare/Medi-Cal Crossover Negotiated Rates												
20A	1001102 - 0930003												
21	Enhanced SD/MC Costs												
21A	1001102 - 0930003												
22	Enhanced SD/MC SMA Upper Limits												
22A	1001102 - 0930003												
23	Enhanced SD/MC Published Charges												
23A	1001102 - 0930003												
24	Enhanced SD/MC Negotiated Rates												
24A	1001102 - 0930003												
25	Enhanced SD/MC (Refugees) Costs												
26	Enhanced SD/MC (Refugees) SMA Upper Limits												
27	Enhanced SD/MC (Refugees) Published Charges												
28	Enhanced SD/MC (Refugees) Negotiated Rates												
28A	1001102 - 0930003												
29	Healthy Families Costs												
29A	1001102 - 0930003												
30	Healthy Families SMA Upper Limits												
30A	1001102 - 0930003												
31	Healthy Families Published Charges												
31A	1001102 - 0930003												
32	Healthy Families Negotiated Rates												
32A	1001102 - 0930003												
33	Non-Medi-Cal Costs	54	430	2,086	1,504,484	145,004	4,432	99,599					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH  
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Fiscal Year 2002-2003

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number: 00208 Mode: 15 - Outpatient (Program 1)	Legal Entity: San Fernando Valley CMHC, Inc	NR O	NR P	ISA	CR Q	CR R	NR S	CR T	NR U
		Service Function	Service Function		Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	52	52		54	58	61	62	62
2	Total Units	0.00%	0.00%		0.03%	8.12%	0.02%	13.91%	1.26%
3	Gross Cost	130	185		185	428,424	750	550,261	48,814
4	Cost per Unit	233	331		3,250	787,183	2,376	1,743,556	157,635
5	SMA per Unit	1.79	1.79		1.79	1.79	3.17	3.17	3.17
6	Published Charge per Unit	2.28	2.28		2.28	2.28	4.23	4.23	4.23
7	Negotiated Rate / Cost per Unit	1.97	1.97		1.79	1.79	3.65	3.17	3.65
8	Medi-Cal Units	130	181		1,570	115,506	165	93,840	9,815
8A	Medi-Cal Costs	1001/02 - 09/30/02	1001/02 - 09/30/02		245	312,892	320	270,088	36,571
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 06/30/03	07/01/02 - 06/30/03					150	150
9A	Medicare/Medi-Cal Crossover Costs	1001/02 - 06/30/03	1001/02 - 06/30/03					280	280
10	Enhanced SD/MC (Children) Units	07/01/02 - 06/30/02	07/01/02 - 06/30/02						
10A	Enhanced SD/MC (Children) Costs	1001/02 - 06/30/02	1001/02 - 06/30/02						
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 06/30/03	07/01/02 - 06/30/03						
10B	Enhanced SD/MC (Refugees) Costs	1001/02 - 06/30/03	1001/02 - 06/30/03						
11	Healthy Families (SED) Units	07/01/02 - 09/30/02	07/01/02 - 09/30/02						
11A	Healthy Families (SED) Costs	1001/02 - 09/30/02	1001/02 - 09/30/02						
12	Non-Medi-Cal Units			4		26	265	184,523	3,128
13	Medi-Cal Costs	07/01/02 - 06/30/02	07/01/02 - 06/30/02		2,811	206,832	523	297,647	31,089
13A	Medi-Cal Costs	1001/02 - 06/30/03	1001/02 - 06/30/03		324	500,284	1,014	855,788	116,825
14	Medi-Cal SMA Upper Limits	07/01/02 - 06/30/02	07/01/02 - 06/30/02		3,580	263,354	698	397,366	41,517
14A	Medi-Cal SMA Upper Limits	1001/02 - 06/30/03	1001/02 - 06/30/03		413	713,394	1,354	1,142,472	155,964
15	Medi-Cal Published Charges	07/01/02 - 06/30/02	07/01/02 - 06/30/02		3,580	263,354	698	397,366	41,517
15A	Medi-Cal Published Charges	1001/02 - 06/30/03	1001/02 - 06/30/03		413	713,394	1,354	1,142,472	155,964
16	Medi-Cal Negotiated Rates	07/01/02 - 06/30/02	07/01/02 - 06/30/02		2,811	206,832	602	297,647	35,825
16A	Medi-Cal Negotiated Rates	1001/02 - 06/30/03	1001/02 - 06/30/03		439	560,284	1,168	855,789	134,378
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	07/01/02 - 09/30/02					475	475
17A	Medicare/Medi-Cal Crossover Costs	1001/02 - 09/30/03	1001/02 - 09/30/03					887	887
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 06/30/02	07/01/02 - 06/30/02					635	635
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	1001/02 - 06/30/03	1001/02 - 06/30/03					1,184	1,184
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 06/30/02	07/01/02 - 06/30/02					635	635
19A	Medicare/Medi-Cal Crossover Published Charges	1001/02 - 06/30/03	1001/02 - 06/30/03					1,184	1,184
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 06/30/02	07/01/02 - 06/30/02					475	475
20A	Medicare/Medi-Cal Crossover Negotiated Rates	1001/02 - 06/30/03	1001/02 - 06/30/03					887	887
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	07/01/02 - 09/30/02						
21A	Enhanced SD/MC Costs	1001/02 - 09/30/03	1001/02 - 09/30/03						
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 06/30/02	07/01/02 - 06/30/02						
22A	Enhanced SD/MC SMA Upper Limits	1001/02 - 06/30/03	1001/02 - 06/30/03						
23	Enhanced SD/MC Published Charges	07/01/02 - 06/30/02	07/01/02 - 06/30/02						
23A	Enhanced SD/MC Published Charges	1001/02 - 06/30/03	1001/02 - 06/30/03						
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 06/30/02	07/01/02 - 06/30/02						
24A	Enhanced SD/MC Negotiated Rates	1001/02 - 06/30/03	1001/02 - 06/30/03						
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03	07/01/02 - 06/30/03						
25A	Enhanced SD/MC (Refugees) Costs	1001/02 - 06/30/03	1001/02 - 06/30/03						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03	07/01/02 - 06/30/03						
26A	Enhanced SD/MC (Refugees) SMA Upper Limits	1001/02 - 06/30/03	1001/02 - 06/30/03						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03	07/01/02 - 06/30/03						
27A	Enhanced SD/MC (Refugees) Published Charges	1001/02 - 06/30/03	1001/02 - 06/30/03						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03	07/01/02 - 06/30/03						
28A	Enhanced SD/MC (Refugees) Negotiated Rates	1001/02 - 06/30/03	1001/02 - 06/30/03						
29	Healthy Families Costs	07/01/02 - 09/30/02	07/01/02 - 09/30/02					1,109	1,109
29A	Healthy Families Costs	1001/02 - 06/30/03	1001/02 - 06/30/03					3,010	3,010
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	07/01/02 - 09/30/02					1,481	1,481
30A	Healthy Families SMA Upper Limits	1001/02 - 06/30/03	1001/02 - 06/30/03					4,019	4,019
31	Healthy Families Published Charges	07/01/02 - 09/30/02	07/01/02 - 09/30/02					1,481	1,481
31A	Healthy Families Published Charges	1001/02 - 06/30/03	1001/02 - 06/30/03					4,019	4,019
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	07/01/02 - 09/30/02					1,109	1,109
32A	Healthy Families Negotiated Rates	1001/02 - 06/30/03	1001/02 - 06/30/03					3,010	3,010
33	Non-Medi-Cal Costs			7		47	840	584,658	9,911

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1996A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00208 Mode: 15 - Outpatient (Program 1)	Legal Entity: San Fernando Valley CMHC, Inc	USA		CR		NR		ISA		AB Service Function
		V Service Function	W Service Function	X Service Function	Y Service Function	Z Service Function				
1	Allocation Percentage	62	71	77	77	77	77	77	77	
2	Total Units	0.52%	0.01%	6.15%	0.01%	0.06%				
3	Gross Cost	20,715	375	304,795	890	2,815				
4	Cost per Unit	69,635	949	771,495	1,721	7,125				
5	SMA per Unit	3.17	2.53	2.53	2.53	2.53				
6	Published Charge per Unit	4.23	3.41	3.41	3.41	3.41				
7	Negotiated Rate / Cost per Unit	4.23	3.41	3.41	3.41	3.41				
8	Medi-Cal Units	10,100	375	57,813	85	1,025				
9A	Medicare/Medi-Cal Crossover Units	6,995	180,955	20	1,760					
10A	Enhanced SD/MC (Children) Units	30								
10B	Enhanced SD/MC (Refugees) Units									
11A	Healthy Families (SED) Units									
12	Non-Medi-Cal Units	3,580		86,227	595	30				
13	Medi-Cal Costs	32,002	949	145,828	185	2,594				
14A	Medi-Cal SMA Upper Limits	22,164	1,279	196,460	222	3,495				
15A	Medi-Cal Published Charges	29,569	1,279	196,460	222	3,495				
16A	Medi-Cal Negotiated Rates	36,965	949	145,828	188	2,982				
17A	Medicare/Medi-Cal Crossover Costs	95								
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	127								
19A	Medicare/Medi-Cal Crossover Published Charges	127								
20A	Medicare/Medi-Cal Crossover Negotiated Rates	110								
21A	Enhanced SD/MC Costs									
22A	Enhanced SD/MC SMA Upper Limits									
23A	Enhanced SD/MC Published Charges									
24A	Enhanced SD/MC Negotiated Rates									
25A	Enhanced SD/MC (Refugees) Costs									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits									
27A	Enhanced SD/MC (Refugees) Published Charges									
28A	Enhanced SD/MC (Refugees) Negotiated Rates									
29A	Healthy Families Costs									
30A	Healthy Families SMA Upper Limits									
31A	Healthy Families Published Charges									
32A	Healthy Families Negotiated Rates									
33	Non-Medi-Cal Costs	11,375		167,831	1,506	76				

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity Number: 00213 Mode: 15 - Outpatient (Program 1)	Legal Entity Name: South Bay Children's Health Center	A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
				03	04	10	12	53	34
1	Allocation Percentage		100.00%	0.26%	0.79%	6.89%	6.67%	1.52%	1.34%
2	Total Units		676	2,073	14,626	14,080	2,850	2,850	2,850
3	Gross Cost		529,510	1,357	4,161	30,325	34,989	8,074	7,078
4	Cost per Unit		2.01	2.01	2.48	2.48	2.48	2.48	2.48
5	SMA per Unit		1.77	1.77	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit		2.00	2.00	2.40	2.40	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit		1.77	1.77	2.19	2.19	2.19	2.19	2.19
8	Medi-Cal Units		268	1,637	11,614				625
9A	Medicare/Medi-Cal Crossover Units								1,650
10A	Enhanced SD/MC (Children) Units						1,218	771	
10B	Enhanced SD/MC (Refugees) Units						2,693	465	
11A	Healthy Families (SED) Units								
12	Non-Medi-Cal Units			400	908	9,869		2,015	375
13	Medi-Cal Costs		25,001	534	3,969				1,552
13A	Medi-Cal Costs		216,630	3,286	28,844				4,596
14	Medi-Cal SMA Upper Limits		23,011	471	3,692				1,425
14A	Medi-Cal SMA Upper Limits		200,060	2,697	26,480				4,218
15	Medi-Cal Published Charges		24,174	532	3,854				1,500
15A	Medi-Cal Published Charges		209,423	3,274	27,874				4,440
16	Medi-Cal Negotiated Rates		22,045	471	3,517				1,369
16A	Medi-Cal Negotiated Rates		191,921	2,667	25,435				4,052
17	Medicare/Medi-Cal Crossover Costs								
17A	Medicare/Medi-Cal Crossover Costs								
18	Medicare/Medi-Cal Crossover SMA Upper Limits								
18A	Medicare/Medi-Cal Crossover SMA Upper Limits								
19	Medicare/Medi-Cal Crossover Published Charges								
19A	Medicare/Medi-Cal Crossover Published Charges								
20	Medicare/Medi-Cal Crossover Negotiated Rates								
20A	Medicare/Medi-Cal Crossover Negotiated Rates								
21	Enhanced SD/MC Costs		16,544	151	3,025			1,915	
21A	Enhanced SD/MC Costs		40,775	403	7,433			1,155	
22	Enhanced SD/MC SMA Upper Limits		15,280	133	2,777			1,759	
22A	Enhanced SD/MC SMA Upper Limits		37,893	356	6,824			1,060	
23	Enhanced SD/MC Published Charges		16,910	150	2,923			1,650	
23A	Enhanced SD/MC Published Charges		39,409	402	7,163			1,118	
24	Enhanced SD/MC Negotiated Rates		14,605	133	2,667			1,690	
24A	Enhanced SD/MC Negotiated Rates		35,954	356	6,555			1,018	
25	Enhanced SD/MC (Refugees) Costs								
25A	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
26A	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
27A	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
28A	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs		338	30	308				
29A	Healthy Families Costs		6,518	90	929				
30	Healthy Families SMA Upper Limits		309	27	263				
30A	Healthy Families SMA Upper Limits		7,897	80	653				
31	Healthy Families Published Charges		328	30	298				
31A	Healthy Families Published Charges		8,234	90	868				
32	Healthy Families Negotiated Rates		298	27	272				
32A	Healthy Families Negotiated Rates		7,511	80	819				
33	Non-Medi-Cal Costs		221,885	803	221	2,255	24,511	5,004	931

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

		H	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	N
		Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service
		Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function
Legal Entity: South Bay Children's Health Center																			
Legal Entity Number: 00213																			
Mode: 15 - Outpatient (Program 1)																			
1	Allocation Percentage	41	42	54	52	60%	61	62	63%	64	65%	66%	67%	68%	69%	70%	71%	72%	73%
2	Total Units	27,547	34,267	0.60%	0.73%	12.62%	15,190	6,899	12.62%	15,190	6,899	12.62%	15,190	6,899	12.62%	15,190	6,899	12.62%	15,190
3	Gross Cost	58,709	73,041	1,546	1,546	15,190	6,899	36,477	15,190	6,899	36,477	15,190	6,899	36,477	15,190	6,899	36,477	15,190	6,899
4	Cost per Unit	2.14	2.14	0.45	0.45	2.46	2.46	5.34	2.46	2.46	5.34	2.46	2.46	5.34	2.46	2.46	5.34	2.46	2.46
5	SMA per Unit	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78
6	Published Charge per Unit	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40	2.40
7	Negotiated Rate / Cost per Unit	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19
8	Med-Cal Units	6,871	58,831	5	1,541														
8A	Medicare/Med-Cal Crossover Units																		
9	Medicare/Med-Cal Crossover Units																		
9A	Medicare/Med-Cal Crossover Units																		
10	Enhanced SD/HC (Children) Units	3,796					485												
10A	Enhanced SD/HC (Children) Units	8,359					2,505												
10B	Enhanced SD/HC (Refugees) Units																		
11	Healthy Families (SED) Units																		
11A	Healthy Families (SED) Units																		
12	Non-Med-Cal Units	46,554	4,975	1,279	12,220	370													
13	Med-Cal Costs	17,065	12																
13A	Med-Cal Costs	148,112	3,827																
14	Med-Cal SMA Upper Limits	15,668																	
14A	Med-Cal SMA Upper Limits	134,135	3,513																
15	Med-Cal Published Charges	16,480																	
15A	Med-Cal Published Charges	141,194	3,688																
16	Med-Cal Negotiated Rates	15,047																	
16A	Med-Cal Negotiated Rates	128,840	3,375																
17	Medicare/Med-Cal Crossover Costs																		
17A	Medicare/Med-Cal Crossover Costs																		
18	Medicare/Med-Cal Crossover SMA Upper Limits																		
18A	Medicare/Med-Cal Crossover SMA Upper Limits																		
19	Medicare/Med-Cal Crossover Published Charges																		
19A	Medicare/Med-Cal Crossover Published Charges																		
20	Medicare/Med-Cal Crossover Negotiated Rates																		
20A	Medicare/Med-Cal Crossover Negotiated Rates																		
21	Enhanced SD/HC Costs	9,428																	
21A	Enhanced SD/HC Costs	20,760																	
22	Enhanced SD/HC SMA Upper Limits	8,655																	
22A	Enhanced SD/HC SMA Upper Limits	19,059																	
23	Enhanced SD/HC Published Charges	9,110																	
23A	Enhanced SD/HC Published Charges	20,062																	
24	Enhanced SD/HC Negotiated Rates	8,313																	
24A	Enhanced SD/HC Negotiated Rates	18,306																	
25	Enhanced SD/HC (Refugees) Costs																		
26	Enhanced SD/HC (Refugees) SMA Upper Limits																		
27	Enhanced SD/HC (Refugees) Published Charges																		
28	Enhanced SD/HC (Refugees) Negotiated Rates																		
29	Healthy Families Costs																		
29A	Healthy Families Costs	5,871																	
30	Healthy Families SMA Upper Limits																		
30A	Healthy Families SMA Upper Limits	5,380																	
31	Healthy Families Published Charges																		
31A	Healthy Families Published Charges	5,674																	
32	Healthy Families Negotiated Rates																		
32A	Healthy Families Negotiated Rates	5,177																	
33	Non-Med-Cal Costs	115,821	12,366	3,177	53,770	3,030													

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Legal Entity Number	Special Services for Groups	Mode	A	B	C	D	E	F	G
00214	15 - Outpatient (Program 1)	15 - Outpatient (Program 1)	Mode Total	03	04	04	10	10	12
1	Allocation Percentage		100.00%	0.07%	14.32%	0.07%	4.82%	0.07%	0.12%
2	Total Units			4,898	1,093,148	5,116	326,120	4,518	7,914
3	Gross Cost		10,417,729	8,811	1,481,891	9,956	592,288	8,852	12,193
4	Cost per Unit			1.98	1.36	1.96	1.54	1.54	1.54
5	SMA per Unit			1.77	1.77	1.77	2.28	2.28	2.28
6	Published Charge per Unit			1.55	1.55	1.55	1.75	1.75	1.75
7	Negotiated Rate / Cost per Unit			1.47	1.47	1.47	1.66	1.66	1.66
8	Medi-Cal Units	07/01/02 - 09/30/02		20	158,802		60,015		200
8A	Medi-Cal Units	10/01/02 - 06/30/03		182	615,775		175,729		118
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A	Medicare/Medi-Cal Crossover Units	10/01/02 - 06/30/03			872		4,090		
10	Enhanced SD/MC (Children) Units	07/01/02 - 09/30/02			1,565		3,184		
10A	Enhanced SD/MC (Children) Units	10/01/02 - 06/30/03							
10B	Enhanced SD/MC (Refugees) Units	07/01/02 - 09/30/02							
10B	Enhanced SD/MC (Refugees) Units	10/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		121	305		857		493
11A	Healthy Families (SED) Units	10/01/02 - 06/30/03		1,069	3,550		8,809		278
12	Non-Medi-Cal Units	07/01/02 - 09/30/02		3,584	314,089	5,116	73,538	4,518	6,824
13	Medi-Cal Costs	07/01/02 - 09/30/02	1,738,550	27	214,124		92,435		308
14	Medi-Cal Costs	10/01/02 - 06/30/03	5,619,834	248	840,369		270,857		183
14A	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	2,512,887	35	277,717		138,834		456
14A	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	8,105,820	322	1,069,922		400,862		271
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	1,975,343	31	243,198		105,028		350
15A	Medi-Cal Published Charges	10/01/02 - 06/30/03	6,385,177	282	854,451		307,528		208
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	1,873,741	29	230,846		99,825		332
16A	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03	6,655,709	288	805,169		281,710		198
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02	93						
17A	Medicare/Medi-Cal Crossover Costs	10/01/02 - 06/30/03	4,712						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02	127						
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	10/01/02 - 06/30/03	6,549						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02	105						
19A	Medicare/Medi-Cal Crossover Published Charges	10/01/02 - 06/30/03	5,355						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02	100						
20A	Medicare/Medi-Cal Crossover Negotiated Rates	10/01/02 - 06/30/03	5,060						
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02	25,857		1,190		6,299		700
21A	Enhanced SD/MC Costs	10/01/02 - 06/30/03	72,799		2,138		4,904		428
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02	42,336		1,543		9,325		1,124
22A	Enhanced SD/MC SMA Upper Limits	10/01/02 - 06/30/03	107,057		2,770		7,280		634
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02	32,789		1,352		7,158		863
23A	Enhanced SD/MC Published Charges	10/01/02 - 06/30/03	82,718		2,428		5,572		487
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02	31,103		1,282		6,789		818
24A	Enhanced SD/MC Negotiated Rates	10/01/02 - 06/30/03	78,462		2,301		5,265		461
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/02							
25	Enhanced SD/MC (Refugees) SMA Upper Limits	10/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/02							
27	Enhanced SD/MC (Refugees) Negotiated Rates	10/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02	7,868	165	539		1,474		700
29A	Healthy Families Costs	10/01/02 - 06/30/03	82,838	1,485	4,845		13,260		428
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	11,217	214	699		2,182		1,124
30A	Healthy Families SMA Upper Limits	10/01/02 - 06/30/03	91,435	1,928	6,284		19,829		634
31	Healthy Families Published Charges	07/01/02 - 09/30/02	8,744	188	612		1,875		863
31A	Healthy Families Published Charges	10/01/02 - 06/30/03	71,398	1,688	5,583		15,066		487
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	6,295	178	581		1,589		818
32A	Healthy Families Negotiated Rates	10/01/02 - 06/30/03	67,774	1,601	5,219		14,291		461
33	Non-Medi-Cal Costs	07/01/02 - 09/30/02	2,882,345	4,858	428,656	9,956	113,200	6,852	10,574

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1986A (05/03)

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

County: Los Angeles  
 County Code: 19

DETAIL COST REPORT

	Legal Entity Number: 00214 Mode: 15 - Outpatient (Program 1)	NR	H	NR	J	NR	K	NR	L	NR	M	NR	NR	
													Service Function	Service Function
1	Allocation Percentage	31	0.04%	34	0.07%	41	0.36%	42	42	42	42	42	52	52
2	Total Units	2,853	10,269	4,516	24,311	2,968,431	4,516	1,503,941	22,233	22,233	22,233	22,233	22,233	22,233
3	Gross Cost	4,385	15,067	6,952	37,457	4,802,727	6,953	2,310,344	6,953	6,953	6,953	6,953	6,953	6,953
4	Cost per Unit	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54	1.54
5	SMA per Unit	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
7	Negotiated Rate / Cost per Unit	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66
8	Medi-Cal Units	1,991	4,892	4,892	1,868	483,705	1,868	288,651	1,868	1,868	1,868	1,868	1,868	1,868
8A	Medi-Cal Units	551	5,082	5,082	1,481,499	1,481,499	1,481,499	1,481,499	1,481,499	1,481,499	1,481,499	1,481,499	1,481,499	1,481,499
9	Medicare/Medi-Cal Crossover Units													
9A	Medicare/Medi-Cal Crossover Units													
10	Enhanced SD/MC (Children) Units													
10A	Enhanced SD/MC (Children) Units													
10B	Enhanced SD/MC (Refugees) Units													
10B	Enhanced SD/MC (Refugees) Units													
11	Healthy Families (SED) Units													
11A	Healthy Families (SED) Units													
12	Non-Medi-Cal Units													
13	Medi-Cal Costs	311	7,537	7,537	2,909	760,365	2,909	444,575	2,909	2,909	2,909	2,909	2,909	2,909
13A	Medi-Cal Costs	840	7,829	7,829	2,281,778	2,281,778	2,281,778	2,281,778	2,281,778	2,281,778	2,281,778	2,281,778	2,281,778	2,281,778
14	Medi-Cal SMA Upper Limits	4,536	11,154	11,154	4,305	1,125,847	4,305	658,124	4,305	4,305	4,305	4,305	4,305	4,305
14A	Medi-Cal SMA Upper Limits	1,258	11,587	11,587	3,377,816	3,377,816	3,377,816	3,377,816	3,377,816	3,377,816	3,377,816	3,377,816	3,377,816	3,377,816
15	Medi-Cal Published Charges	3,484	8,661	8,661	3,304	863,984	3,304	506,139	3,304	3,304	3,304	3,304	3,304	3,304
15A	Medi-Cal Published Charges	964	8,684	8,684	2,692,823	2,692,823	2,692,823	2,692,823	2,692,823	2,692,823	2,692,823	2,692,823	2,692,823	2,692,823
16	Medi-Cal Negotiated Rates	3,305	8,121	8,121	3,134	819,550	3,134	478,161	3,134	3,134	3,134	3,134	3,134	3,134
16A	Medi-Cal Negotiated Rates	815	8,438	8,438	2,459,765	2,459,765	2,459,765	2,459,765	2,459,765	2,459,765	2,459,765	2,459,765	2,459,765	2,459,765
17	Medicare/Medi-Cal Crossover Costs													
17A	Medicare/Medi-Cal Crossover Costs													
18	Medicare/Medi-Cal Crossover SMA Upper Limits													
18A	Medicare/Medi-Cal Crossover SMA Upper Limits													
19	Medicare/Medi-Cal Crossover Published Charges													
19A	Medicare/Medi-Cal Crossover Published Charges													
20	Medicare/Medi-Cal Crossover Negotiated Rates													
20A	Medicare/Medi-Cal Crossover Negotiated Rates													
21	Enhanced SD/MC Costs													
21A	Enhanced SD/MC Costs													
22	Enhanced SD/MC SMA Upper Limits													
22A	Enhanced SD/MC SMA Upper Limits													
23	Enhanced SD/MC Published Charges													
23A	Enhanced SD/MC Published Charges													
24	Enhanced SD/MC Negotiated Rates													
24A	Enhanced SD/MC Negotiated Rates													
25	Enhanced SD/MC (Refugees) Costs													
26	Enhanced SD/MC (Refugees) SMA Upper Limits													
27	Enhanced SD/MC (Refugees) Published Charges													
28	Enhanced SD/MC (Refugees) Negotiated Rates													
29	Healthy Families Costs													
29A	Healthy Families Costs													
30	Healthy Families SMA Upper Limits													
30A	Healthy Families SMA Upper Limits													
31	Healthy Families Published Charges													
31A	Healthy Families Published Charges													
32	Healthy Families Negotiated Rates													
32A	Healthy Families Negotiated Rates													
33	Non-Medi-Cal Costs	479	501	6,962	30,473	1,491,112	6,963	210,859	6,963	6,963	6,963	6,963	6,963	6,963





DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1968A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	Mode	A	B	C	D	E	F	G
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		100.00%	0.05%	2.09%	9.23%	0.22%	0.35%	2.78%
2	Total Units			350	15,196	53,023	1,273	2,032	15,955
3	Gross Cost		1,487,975	695	30,306	135,431	3,251	5,190	40,762
4	Cost per Unit			1.99	1.99	2.55	2.55	2.55	2.55
5	SMA per Unit			1.77	1.77	2.28	2.28	2.28	2.28
6	Published Charge per Unit			1.71	1.71	2.19	2.19	2.19	2.19
7	Negotiated Rate / Cost per Unit			1.71	1.71	2.19	2.19	2.19	2.19
8	Medi-Cal Units	07/01/02 - 09/30/02		40	1,177	11,004	418	1,740	2,862
8A		10/01/02 - 06/30/03		310	14,019	42,010	855	292	13,093
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		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 - 09/30/02							
10B		10/01/02 - 06/30/03							
11	Healthy Families (SED) Units	07/01/02 - 09/30/02							
11A		10/01/02 - 06/30/03							
12	Non-Medi-Cal Units								
13	Medi-Cal Costs	07/01/02 - 09/30/02	261,266	80	2,347	26,106	1,068	4,444	7,310
13A		10/01/02 - 06/30/03	1,208,708	618	27,969	107,325	2,184	746	33,442
14	Medi-Cal SMA Upper Limits	07/01/02 - 09/30/02	234,283	71	2,083	25,089	953	3,987	6,525
14A		10/01/02 - 06/30/03	1,080,540	549	24,814	95,803	1,949	966	29,952
15	Medi-Cal Published Charges	07/01/02 - 09/30/02	224,013	68	2,013	24,099	915	3,811	6,268
15A		10/01/02 - 06/30/03	1,034,650	530	23,972	92,022	1,872	639	28,674
16	Medi-Cal Negotiated Rates	07/01/02 - 09/30/02	224,013	68	2,013	24,099	915	3,811	6,268
16A		10/01/02 - 06/30/03	1,034,650	530	23,972	92,022	1,872	639	28,674
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 09/30/02							
25A		10/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 09/30/02							
26A		10/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 09/30/02							
27A		10/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 09/30/02							
28A		10/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02							
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02							
30A		10/01/02 - 06/30/03							
31	Healthy Families Published Charges	07/01/02 - 09/30/02							
31A		10/01/02 - 06/30/03							
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02							
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs								
			(10)					0	

DETAILED COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1000A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity Number	Legal Entity Name	NR	H	NR	I	NR	J	NR	K	NR	L	NR	M	NR	N
				Service Function		Service Function		Service Function		Service Function		Service Function		Service Function		Service Function
1		Allocation Percentage		41		43		52		54		61		62		
2		Total Units		1,00%		80,22%		1,86%		0,06%		0,10%		1,88%		
3		Gross Cost		8,257		461,029		10,703		348		370		7,165		
4		Cost per Unit		15,962		1,177,506		27,337		869		1,502		29,061		
5		SMA per Unit		2,95		2,95		2,65		2,65		4,06		4,06		
6		Published Charge per Unit		2,26		2,26		2,26		2,26		4,23		4,23		
7		Negotiated Rate / Cost per Unit		2,19		2,19		2,19		2,19		3,48		3,48		
8		Medi-Cal Units		2,462		78,226		1,818		45		50		1,690		
9A		Medicare/Medi-Cal Crossover Units		3,795		382,804		8,885		303		320		5,475		
10		Enhanced SD/MC (Children) Units														
10A		Enhanced SD/MC (Refugees) Units														
11		Healthy Families (SED) Units														
12		Non-Medi-Cal Units														
13		Medi-Cal Costs		6,268		169,802		4,844		115		203		6,859		
14		Medi-Cal SMA Upper Limits		8,893		977,754		22,684		774		1,269		22,271		
15		Medi-Cal Published Charges		6,653		872,793		20,258		691		1,354		23,159		
16		Medi-Cal Negotiated Rates		5,392		171,313		3,081		89		174		5,681		
17		Medicare/Medi-Cal Crossover Costs		8,311		838,341		19,459		664		1,114		19,053		
18		Medicare/Medi-Cal Crossover SMA Upper Limits														
19		Medicare/Medi-Cal Crossover Published Charges														
20		Medicare/Medi-Cal Crossover Negotiated Rates														
21		Enhanced SD/MC Costs														
22		Enhanced SD/MC SMA Upper Limits														
23		Enhanced SD/MC Published Charges														
24		Enhanced SD/MC Negotiated Rates														
25		Enhanced SD/MC (Refugees) Costs														
26		Enhanced SD/MC (Refugees) SMA Upper Limits														
27		Enhanced SD/MC (Refugees) Published Charges														
28		Enhanced SD/MC (Refugees) Negotiated Rates														
29		Healthy Families Costs														
30		Healthy Families SMA Upper Limits														
31		Healthy Families Published Charges														
32		Healthy Families Negotiated Rates														
33		Non-Medi-Cal Costs														

County: Los Angeles  
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DETAIL COST REPORT

		A	B	C	D	E	F	G
		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			10	12	41	42	52	54
1	Allocation Percentage	100.00%	4.97%	0.09%	0.29%	06.06%	9.19%	0.02%
2	Total Units	279,136	4,836	18,487	3,711,476	6,164,532	869	969
3	Gross Cost	11,181,100	555,485	8,624	32,769	7,385,837	1,027,700	1,968
4	Cost per Unit		1.99	1.99	1.99	1.99	1.99	1.99
5	SMA per Unit		2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit		2.25	2.25	2.25	2.25	2.25	2.25
7	Negotiated Rate / Cost per Unit		1.99	1.99	1.99	1.99	1.99	1.99
8	Medi-Cal Units		73,990	776	1,278	978,470	137,050	
8A			189,151	1,980	3,280	2,501,402	350,281	
9	Medicare/Medi-Cal Crossover Units							
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
11A								
12	Non-Medi-Cal Units		15,997	2,081	11,932	231,604	28,021	969
13	Medi-Cal Costs	2,957,056	147,240	1,542	2,837	1,947,155	272,729	
13A		7,559,547	376,410	3,940	6,487	4,977,760	697,216	
14	Medi-Cal SMA Upper Limits	3,406,856	165,897	1,787	2,907	2,230,912	312,474	
14A		8,709,438	431,264	4,514	7,433	5,703,197	798,823	
15	Medi-Cal Published Charges	3,440,876	168,478	1,744	2,899	2,201,558	308,263	
15A		8,796,406	425,590	4,468	7,336	5,628,155	788,312	
16	Medi-Cal Negotiated Rates	2,957,056	147,240	1,542	2,837	1,947,155	272,730	
16A		7,559,547	376,410	3,940	6,487	4,977,760	697,218	
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
29A								
30	Healthy Families SMA Upper Limits							
30A								
31	Healthy Families Published Charges							
31A								
32	Healthy Families Negotiated Rates							
32A								
33	Non-Medi-Cal Costs	884,486	31,834	4,141	23,745	460,592	57,752	1,968

Legal Entity: Star View Model: 16 - Outpatient (Program 1)	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function	NR Service Function
1 Allocation Percentage	8.72%	0.03%	2.59%	0.59%	7.40%	0.05%				
2 Total Units	469,873	800	83,278	20,815	666,395	4,115				
3 Gross Cost	975,048	3,132	289,507	69,510	827,214	6,008				
4 Cost per Unit	1.99	3.46	3.48	3.18	1.46	1.46				
5 SMA per Unit	2.28	4.23	4.23	3.41	1.77	1.77				
6 Published Charge per Unit	2.28	4.25	4.25	3.50	2.25	2.25				
7 Negotiated Rate / Cost per Unit	1.99	3.46	3.48	3.18	1.46	1.46				
8 Medi-Cal Units	135,359	72	22,136	5,605	151,264	583				
8A Medicare/Medi-Cal Crossover Units	348,039	183	66,590	14,074	368,699	1,481				
9										
9A Medicare/Medi-Cal Crossover Units										
10 Enhanced SD/MC (Children) Units										
10A										
10B Enhanced SD/MC (Refugees) Units										
11 Healthy Families (SED) Units										
11A										
12 Non-Medi-Cal Units	8,576	645	4,552	1,336	26,822	2,041				
13 Medi-Cal Costs	269,364	261	77,033	17,508	220,845	861				
13A	666,616	637	196,533	44,755	664,581	2,177				
14 Medi-Cal SMA Upper Limits	306,619	306	93,635	18,772	287,937	1,032				
14A	785,989	774	239,376	47,982	694,487	2,639				
15 Medi-Cal Published Charges	304,558	306	94,076	19,268	340,344	1,312				
15A	778,588	778	240,508	49,259	670,073	3,365				
16 Medi-Cal Negotiated Rates	269,364	261	77,033	17,508	220,845	861				
16A	666,616	637	196,533	44,755	664,581	2,177				
17 Medicare/Medi-Cal Crossover Costs										
17A										
18 Medicare/Medi-Cal Crossover SMA Upper Limits										
18A										
19 Medicare/Medi-Cal Crossover Published Charges										
19A										
20 Medicare/Medi-Cal Crossover Negotiated Rates										
20A										
21 Enhanced SD/MC Costs										
21A										
22 Enhanced SD/MC SMA Upper Limits										
22A										
23 Enhanced SD/MC Published Charges										
23A										
24 Enhanced SD/MC Negotiated Rates										
24A										
25 Enhanced SD/MC (Refugees) Costs										
25A										
26 Enhanced SD/MC (Refugees) SMA Upper Limits										
26A										
27 Enhanced SD/MC (Refugees) Published Charges										
27A										
28 Enhanced SD/MC (Refugees) Negotiated Rates										
28A										
29 Healthy Families Costs										
29A										
30 Healthy Families SMA Upper Limits										
30A										
31 Healthy Families Published Charges										
31A										
32 Healthy Families Negotiated Rates										
32A										
33 Non-Medi-Cal Costs	17,064	2,245	15,841	4,748	41,768	2,980				

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

	Legal Entity	A	B	C	D	E	F	G
	Legal Entity Number: 00216	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient (Program 1)		03	04	10	12	31	34
1	Allocation Percentage	100.00%	4.46%	11.00%	15.72%	0.26%	0.04%	0.16%
2	Total Units		52,592	129,674	155,276	2,750	440	1,765
3	Gross Cost	1,423,234	53,456	130,548	223,790	3,963	534	2,544
4	Cost per Unit		1.21	1.21	1.44	1.44	1.22	1.44
5	SMA per Unit		1.77	1.77	2.28	2.28	2.28	2.28
6	Published Charge per Unit		1.60	1.60	1.91	1.91	1.91	1.91
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units		8,975	14,239	24,235	30	45	760
8A			15,992	86,068	190,401	90		770
9	Medicare/Medi-Cal Crossover Units							
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units			305	995			
11A				530	830			
12	Non-Medi-Cal Units		27,625	47,732	28,615	2,630	395	245
13	Medi-Cal Costs	178,500	10,936	17,191	34,928	43	65	1,081
13A		808,800	19,307	80,731	144,702	130		1,110
14	Medi-Cal SMA Upper Limits	279,101	15,888	25,203	55,256	68	103	1,710
14A		1,287,728	28,308	118,358	228,914	208		1,756
15	Medi-Cal Published Charges	236,569	14,290	22,782	46,269	57	86	1,433
15A		1,071,861	25,557	108,989	191,760	172		1,471
16	Medi-Cal Negotiated Rates							
16A								
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
25A								
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A								
27	Enhanced SD/MC (Refugees) Published Charges							
27A								
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A								
29	Healthy Families Costs	5,369		368	1,434			
29A		11,730		840	1,196			
30	Healthy Families SMA Upper Limits	8,450		540	2,269			
30A		18,462		938	1,892			
31	Healthy Families Published Charges	7,115		466	1,000			
31A		15,556		848	1,545			
32	Healthy Families Negotiated Rates							
32A								
33	Non-Medi-Cal Costs	418,618	33,352	57,628	41,529	3,790	569	353

DETAIL COST REPORT

County: Los Angeles  
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Legal Entity Number: 00216	Legal Entity: Siring Behavioral Health Institute	Mode: 15 - Outpatient (Program 1)	CR H	CR I	CR J	CR K	CR L	CR M	CR N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		41	42	52	61	62		
2	Total Units		0.48%	64.35%	0.69%	0.02%	2.77%		
3	Gross Cost		4,725	635,450	6,830	120	14,665		
4	Cost per Unit		6,510	915,879	9,844	322	39,384		
5	SMA per Unit		1.44	1.44	1.44	2.69	2.69		
6	Negotiated Rate / Cost per Unit		2.28	2.28	2.28	4.23	4.23		
7			1.91	1.91	1.91	3.56	3.56		
8	Medi-Cal Units	07/01/02 - 09/30/02	150	74,308	580	45	2,395		
8A		10/01/02 - 06/30/03		389,866	4,144		8,835		
9	Medicare/Medi-Cal Crossover Units	07/01/02 - 09/30/02							
9A		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 - 09/30/02		2,400			40		
11	Healthy Families (SED) Units	07/01/02 - 09/30/02		6,635			180		
11A		10/01/02 - 06/30/03		182,571	2,106	75	3,215		
12	Non-Medi-Cal Units	07/01/02 - 09/30/02	107,066		836		8,434		
13	Medi-Cal Costs	10/01/02 - 06/30/03	216	532,777	5,972	121	23,733		
13A		07/01/02 - 09/30/02		169,422	1,322		10,131		
14	Medi-Cal SMA Upper Limits	10/01/02 - 06/30/03	342	842,838	9,448	190	37,372		
14A		07/01/02 - 09/30/02		141,928	1,108		8,528		
15	Medi-Cal Published Charges	10/01/02 - 06/30/03	287	706,082	7,915	180	31,453		
15A		07/01/02 - 09/30/02							
16	Medi-Cal Negotiated Rates	10/01/02 - 06/30/03							
16A		07/01/02 - 09/30/02							
17	Medicare/Medi-Cal Crossover Costs	07/01/02 - 09/30/02							
17A		10/01/02 - 06/30/03							
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/02 - 09/30/02							
18A		10/01/02 - 06/30/03							
19	Medicare/Medi-Cal Crossover Published Charges	07/01/02 - 09/30/02							
19A		10/01/02 - 06/30/03							
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/02 - 09/30/02							
20A		10/01/02 - 06/30/03							
21	Enhanced SD/MC Costs	07/01/02 - 09/30/02							
21A		10/01/02 - 06/30/03							
22	Enhanced SD/MC SMA Upper Limits	07/01/02 - 09/30/02							
22A		10/01/02 - 06/30/03							
23	Enhanced SD/MC Published Charges	07/01/02 - 09/30/02							
23A		10/01/02 - 06/30/03							
24	Enhanced SD/MC Negotiated Rates	07/01/02 - 09/30/02							
24A		10/01/02 - 06/30/03							
25	Enhanced SD/MC (Refugees) Costs	07/01/02 - 06/30/03							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/02 - 06/30/03							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/02 - 06/30/03							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/02 - 06/30/03							
29	Healthy Families Costs	07/01/02 - 09/30/02	3,459				107		
29A		10/01/02 - 06/30/03							
30	Healthy Families SMA Upper Limits	07/01/02 - 09/30/02	9,418				484		
30A		10/01/02 - 06/30/03	5,472				169		
31	Healthy Families Published Charges	07/01/02 - 09/30/02	14,900				701		
31A		10/01/02 - 06/30/03	4,584				142		
32	Healthy Families Negotiated Rates	07/01/02 - 09/30/02	1,482				841		
32A		10/01/02 - 06/30/03							
33	Non-Medi-Cal Costs	07/01/02 - 09/30/02	6,594	283,129	3,035	201	8,639		
		10/01/02 - 06/30/03							

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

Line Item	Legal Entity Number: 00171 Mode: 15 - Outpatient (Program 1)	Legal Entity: The Almansor Center	A		B		C		D		E		F		G	
			Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1			100.00%	0.19%	24.81%	7.82%	1.80%	0.02%	12	10	12	33	34			
2			4,818	598,034	186,899	34,199	6,040									
3			3,743,374	928,764	282,818	60,032	685	10,602								
4				1.56	1.76	1.76	1.76	1.76								
5				1.77	1.77	2.28	2.28	2.28								
6				1.66	1.66	1.87	1.87	1.87								
7				1.66	1.66	1.87	1.87	1.87								
8				443	71,684	28,259	2,970	1,955								
8A				3,908	428,441	112,818	17,862	380	1,725							
9																
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DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity	Legal Entity Number	Legal Entity Name	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
			H	J	K	L	M	N						
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			41	02	54	61	02	01	02	01	02	01	02	01
1		Allocation Percentage	5.13%	0.69%	0.46%	0.46%	2.94%	0.09%						
2		Total Units	106,334	14,711	9,667	5,550	33,108	1,485						
3		Gross Cost	19,192	2,045,983	17,345	18,443	110,018	3,438						
4		Cost per Unit	1.76	1.76	1.76	3.32	3.32	2.35						
5		SMA per Unit	2.28	2.28	2.28	4.23	4.23	3.41						
6		Published Charge per Unit	1.87	1.87	1.87	3.54	3.54	2.50						
7		Negotiated Rate / Cost per Unit	1.87	1.87	1.87	3.54	3.54	2.50						
8		Medi-Cal Units	10,620	179,040	183	485	8,575							
9		Medicare/Medi-Cal Crossover Units	55,715	819,072	8,431	2,575	17,566							
10		Enhanced SD/MC (Children) Units												
11		Healthy Families (SED) Units	241	24,753	210		985							
12		Non-Medi-Cal Units	3,044	46,043			1,795							
13		Medi-Cal Costs	39,714	98,600	240	1,273	2,490	6,165						
14		Medicare/Medi-Cal Costs	19,642	314,281	6,058	321	1,612	21,849						
15		Medi-Cal SMA Upper Limits	97,800	1,437,771	18,978	14,796	8,575	58,378						
16		Medi-Cal Published Charges	24,214	408,211	7,868	417	2,062	27,812						
17		Medi-Cal Negotiated Rates	127,030	1,867,484	24,647	19,223	10,892	74,313						
18		Medicare/Medi-Cal Crossover Published Charges	19,659	334,805	6,453	342	1,717	23,278						
19		Medicare/Medi-Cal Crossover Negotiated Rates	104,187	1,531,865	20,215	13,766	9,116	82,181						
20		Enhanced SD/MC Costs	19,659	334,805	6,453	342	1,717	23,278						
21		Enhanced SD/MC SMA Upper Limits	104,187	1,531,865	20,215	13,766	9,116	82,181						
22		Enhanced SD/MC Published Charges												
23		Enhanced SD/MC Negotiated Rates												
24		Enhanced SD/MC (Refugees) Costs												
25		Enhanced SD/MC (Refugees) SMA Upper Limits												
26		Enhanced SD/MC (Refugees) Published Charges												
27		Enhanced SD/MC (Refugees) Negotiated Rates												
28		Healthy Families Costs	423	43,451	389		3,279							
29		Healthy Families SMA Upper Limits	5,463	80,822	479		4,187							
30		Healthy Families Published Charges	549	56,437	479		3,487							
31		Healthy Families Negotiated Rates	6,940	104,878	393		6,354							
32		Non-Medi-Cal Costs	5,892	86,100	393		3,467							
33		Non-Medi-Cal SMA Upper Limits	5,892	86,100	393		3,467							
34		Non-Medi-Cal Published Charges	5,892	86,100	393		3,467							
35		Non-Medi-Cal Negotiated Rates	5,892	86,100	393		3,467							
36		Non-Medi-Cal Total	89,713	189,586	421	2,205	8,274	20,543						

DETAIL COST REPORT

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

County: Los Angeles  
County Code: 19

NR

Legal Entity Number: 00171 Mode: 15 - Outpatient (Program 1)	Legal Entity: The Almsensor Center	O	P	Q	R	S	T	U
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	77						
2	Total Units	0.82%						
3	Gross Cost	13,034						
4	Cost per Unit	30,587						
5	SMA per Unit	7.35						
6	Published Charge per Unit	2.50						
7	Negotiated Rate / Cost per Unit	2.50						
8	Medi-Cal Units	2,353						
8A		8,779						
9	Medicare/Medi-Cal Crossover Units							
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units	30						
11A		1,170						
12	Non-Medi-Cal Units	662						
13	Medi-Cal Costs	5,616						
13A		20,402						
14	Medi-Cal SMA Upper Limits	8,160						
14A		29,636						
15	Medi-Cal Published Charges	5,963						
15A		21,948						
16	Medi-Cal Negotiated Rates	5,963						
16A		21,948						
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
25A								
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A								
27	Enhanced SD/MC (Refugees) Published Charges							
27A								
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A								
29	Healthy Families Costs	70						
29A		2,746						
30	Healthy Families SMA Upper Limits	102						
30A		3,990						
31	Healthy Families Published Charges	75						
31A		2,925						
32	Healthy Families Negotiated Rates	75						
32A		2,925						
33	Non-Medi-Cal Costs	1,554						

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1988A (05/03)

County Code: 19  
 County: Los Angeles

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

DETAIL COST REPORT

Legal Entity	Mode Total	A	B	C	D	E	F	G
Number	Function	Function	Function	Function	Function	Function	Function	Function
00191	03	03	03	04	04	06	10	10
Medicare 15 - Outpatient (Program 1)								
1	Allocation Percentage	100.00%	0.71%	0.50%	4.32%	4.51%	0.27%	13.08%
2	Total Units		38,986	27,828	237,781	245,278	15,093	622,171
3	Gross Cost	5,183,519	57,993	41,074	353,542	369,134	22,440	1,070,149
4	Cost per Unit		1.49	1.49	1.49	1.49	1.49	1.72
5	SMA per Unit		1.77	1.77	1.77	1.77	1.77	2.28
6	Published Charge per Unit		1.70	1.70	1.70	1.70	1.70	1.97
7	Negotiated Rate / Cost per Unit		1.80	1.49	1.60	1.49	1.80	1.82
8	Medi-Cal Units		10,093	7,438	67,712	45,707	5,709	132,497
9	Medicare/Medi-Cal Crossover Units		20,533	11,769	124,069	180,030	8,474	348,417
9A								
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
11A								
12	Non-Medi-Cal Units		8,360	8,419	45,780	21,941	910	141,657
13	Medi-Cal Costs	1,743,639	15,008	11,059	103,673	67,958	8,488	227,898
13A		4,612,025	30,528	17,488	184,507	299,558	12,599	596,548
14	Medi-Cal SMA Upper Limits	2,311,617	17,865	13,165	113,850	60,901	10,105	302,093
14A		5,123,069	36,343	20,831	219,655	319,715	14,969	769,831
15	Medi-Cal Published Charges	1,993,702	17,158	12,645	115,110	77,702	9,705	260,582
15A		5,273,456	34,908	20,007	210,968	307,071	14,408	681,296
16	Medi-Cal Negotiated Rates	1,797,569	16,149	11,069	105,339	67,566	9,134	24,145
16A		4,751,815	32,853	17,498	196,558	268,556	3,558	630,479
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
25A								
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A								
27	Enhanced SD/MC (Refugees) Published Charges							
27A								
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A								
29	Healthy Families Costs	3,103			74			688
29A		9,308			223			2,084
30	Healthy Families SMA Upper Limits	4,195			89			812
30A		12,566			266			2,736
31	Healthy Families Published Charges	3,548			85			787
31A		10,844			255			2,360
32	Healthy Families Negotiated Rates	3,202			80			728
32A		9,809			240			2,184
33	Non-Medi-Cal Costs	1,815,463	12,429	12,517	68,065	32,621	1,353	243,653

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966A (05/02)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00191 Model: 15 - Outpatient (Program 1)	Legal Entity: The Guidance Center		H	I	J	K	L	M	N
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			10	12	12	17	33	33	34
1	Allocation Percentage		2.73%	0.84%	1.19%	0.61%	0.08%	0.18%	1.12%
2	Total Units		130,098	40,008	56,485	28,840	4,122	7,499	53,187
3	Gross Cost		23,772	88,818	97,155	49,605	7,080	12,888	91,449
4	Cost per Unit		1.72	1.72	1.72	1.72	1.72	1.72	1.72
5	SMA per Unit		2.28	2.28	2.28	2.28	2.28	2.28	2.28
6	Published Charge per Unit		1.97	1.97	1.97	1.97	1.97	1.97	1.97
7	Negotiated Rate / Cost per Unit		1.72	1.82	1.72	1.82	1.82	1.72	1.82
8	Medi-Cal Units		30,317	7,164	15,105	9,031	861	1,327	8,844
9	Medicare/Medi-Cal Crossover Units		88,503	17,783	24,047	16,886	1,563	3,220	31,160
9A									
10	Enhanced SD/MC (Children) Units								
10A									
10B	Enhanced SD/MC (Refugees) Units								
11	Healthy Families (SED) Units								
11A									
12	Non-Medi-Cal Units		13,278	15,072	16,333	2,923	1,678	2,942	13,163
13	Medi-Cal Costs		52,148	12,305	27,701	15,534	1,451	2,282	15,212
13A			145,787	30,587	41,361	29,044	2,723	5,056	53,598
14	Medi-Cal SMA Upper Limits		69,123	16,311	36,719	20,591	1,983	3,026	20,164
14A			197,227	40,845	54,827	38,500	3,609	7,364	71,045
15	Medi-Cal Published Charges		58,624	14,070	31,674	17,761	1,893	2,810	17,393
15A			170,125	34,974	47,293	33,210	3,113	6,382	61,292
16	Medi-Cal Negotiated Rates		52,146	13,020	27,701	16,438	1,567	2,282	16,098
16A			148,787	32,365	41,361	30,733	2,884	5,056	55,711
17	Medicare/Medi-Cal Crossover Costs								
17A									
18	Medicare/Medi-Cal Crossover SMA Upper Limits								
18A									
19	Medicare/Medi-Cal Crossover Published Charges								
19A									
20	Medicare/Medi-Cal Crossover Negotiated Rates								
20A									
21	Enhanced SD/MC Costs								
21A									
22	Enhanced SD/MC SMA Upper Limits								
22A									
23	Enhanced SD/MC Published Charges								
23A									
24	Enhanced SD/MC Negotiated Rates								
24A									
25	Enhanced SD/MC (Refugees) Costs								
26	Enhanced SD/MC (Refugees) SMA Upper Limits								
27	Enhanced SD/MC (Refugees) Published Charges								
28	Enhanced SD/MC (Refugees) Negotiated Rates								
29	Healthy Families Costs								
29A									
30	Healthy Families SMA Upper Limits								
30A									
31	Healthy Families Published Charges								
31A									
32	Healthy Families Negotiated Rates								
32A									
33	Non-Medi-Cal Costs		22,839	25,824	28,093	5,028	2,886	5,080	22,641

DETAIL COST REPORT

	O	P	O	R	S	T	U
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	34	37	41	41	42	42	47
2	0.32%	0.02%	2.27%	2.03%	34.23%	8.45%	1.37%
3	15,267	823	108,072	86,419	1,828,745	403,760	65,148
4	28,260	1,416	185,888	165,843	2,801,480	884,402	112,069
5	1.72	1.72	1.72	1.72	1.72	1.72	1.72
6	2.28	2.28	2.28	2.28	2.28	2.28	2.28
7	1.97	1.97	1.97	1.97	1.97	1.97	1.97
8	1.72	1.82	1.82	1.72	1.82	1.72	1.82
8A	3,285	15	18,880	22,984	288,048	101,185	15,308
9	9,972	808	45,428	45,184	924,551	253,197	36,782
9A							
10							
10A							
10B							
11							
11A							
12	2,010		43,764	28,271	402,546	49,377	13,058
13	5,850	28	32,474	36,533	512,650	174,058	26,330
14	17,152	1,380	78,137	77,883	1,590,250	435,505	63,260
14A	7,480	34	43,048	52,404	879,549	230,728	34,902
15	22,736	1,842	103,578	102,974	2,107,978	577,286	83,863
15A	6,461	30	37,131	45,203	596,171	189,020	30,106
16	19,612	1,588	89,343	88,524	1,818,314	497,683	72,359
16A	5,850	27	34,362	36,533	542,447	174,058	27,861
17	17,152	1,471	82,679	77,883	1,662,683	435,505	68,943
17A							
18							
18A							
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30A							
31							
31A							
32							
32A							
33	3,457		75,275	49,627	692,368	84,930	22,480

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1866A (05/03)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00191	Legal Entity: The Guidance Center	Mode: 15 - Outpatient (Program 1)	IV	CT	W	X	Y	Z	AA	AB
			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage		52	52	54	54	54	57	58	61
2	Total Units		2,876%	1,81%	0.13%	0.13%	0.35%	0.01%	0.68%	1.13%
3	Gross Cost		137,420	90,690	9,197	16,964	413	32,455	31,598	92,060
4	Cost per Unit		236,381	155,999	10,859	29,006	710	55,823	55,823	92,060
5	SMA per Unit		1.72	1.72	1.72	1.72	1.72	1.72	1.72	2.92
6	Published Charge per Unit		2.28	2.28	2.28	2.28	2.28	2.28	2.28	4.23
7	Negotiated Rate / Cost per Unit		1.97	1.97	1.97	1.97	1.97	1.97	1.97	3.33
8	Medi-Cal Units		1.82	1.72	1.82	1.72	1.82	1.82	1.82	2.76
8A		07/01/02 - 09/30/02	30,077	27,354	2,457	4,684	323	17,690	17,690	5,230
9	Medicare/Medi-Cal Crossover Units		68,455	51,296	2,017	4,921	90	13,148	13,148	15,085
9A		07/01/02 - 09/30/02								
10	Enhanced SD/MC (Children) Units									
10A		07/01/02 - 09/30/02								
10B	Enhanced SD/MC (Refugees) Units									
11	Healthy Families (SED) Units									
11A		07/01/02 - 09/30/02								
12	Non-Medi-Cal Units		40,284	17,056	1,733	7,259			1,827	10,671
13	Medi-Cal Costs		51,733	47,050	4,226	8,057	556	30,410	30,410	15,247
13A		07/01/02 - 09/30/02	114,306	88,213	3,489	8,484	153	22,615	22,615	45,725
14	Medi-Cal SMA Upper Limits		85,578	62,387	5,002	10,660	736	40,310	40,310	22,123
14A		07/01/02 - 09/30/02	151,524	116,932	4,569	11,220	205	29,977	29,977	66,348
15	Medi-Cal Published Charges		59,152	53,797	4,432	9,212	835	34,771	34,771	17,433
15A		07/01/02 - 09/30/02	130,703	100,994	3,967	9,678	177	25,858	25,858	52,293
16	Medi-Cal Negotiated Rates		54,740	47,050	4,472	8,057	588	32,178	32,178	14,435
16A		07/01/02 - 09/30/02	120,964	88,213	3,871	8,464	164	23,929	23,929	43,291
17	Medicare/Medi-Cal Crossover Costs									
17A		07/01/02 - 09/30/02								
18	Medicare/Medi-Cal Crossover SMA Upper Limits									
18A		07/01/02 - 09/30/02								
19	Medicare/Medi-Cal Crossover Published Charges									
19A		07/01/02 - 09/30/02								
20	Medicare/Medi-Cal Crossover Negotiated Rates									
20A		07/01/02 - 09/30/02								
21	Enhanced SD/MC Costs									
21A		07/01/02 - 09/30/02								
22	Enhanced SD/MC SMA Upper Limits									
22A		07/01/02 - 09/30/02								
23	Enhanced SD/MC Published Charges									
23A		07/01/02 - 09/30/02								
24	Enhanced SD/MC Negotiated Rates									
24A		07/01/02 - 09/30/02								
25	Enhanced SD/MC (Refugees) Costs									
25A		07/01/02 - 09/30/02								
26	Enhanced SD/MC (Refugees) SMA Upper Limits									
26A		07/01/02 - 09/30/02								
27	Enhanced SD/MC (Refugees) Published Charges									
27A		07/01/02 - 09/30/02								
28	Enhanced SD/MC (Refugees) Negotiated Rates									
28A		07/01/02 - 09/30/02								
29	Healthy Families Costs									
29A		07/01/02 - 09/30/02								
30	Healthy Families SMA Upper Limits									
30A		07/01/02 - 09/30/02								
31	Healthy Families Published Charges									
31A		07/01/02 - 09/30/02								
32	Healthy Families Negotiated Rates									
32A		07/01/02 - 09/30/02								
33	Non-Medi-Cal Costs		70,339	20,737	2,864	12,406	0	2,706	2,706	31,108

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1906A (05/03)

DEPARTMENT OF MENTAL HEALTH  
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 Fiscal Year 2002-2003

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00181 Model: 15 - Outpatient (Program 1)	Legal Entity: The Guidance Center	AC Service Function	AD Service Function	AE Service Function	AF Service Function	AG Service Function	AH Service Function	AI Service Function
1	Allocation Percentage	81	82	82	87	71	71	78
2	Total Units	0.28%	10.83%	1.30%	0.24%	0.06%	0.10%	0.03%
3	Gross Cost	7,706	298,294	36,412	8,870	1,965	3,167	990
4	Cost per Unit	27,721	869,504	100,149	20,028	5,012	6,079	2,525
5	SMA per Unit	2.92	2.92	2.92	2.92	2.55	2.55	2.55
6	Published Charge per Unit	4.23	4.23	4.23	4.23	3.41	3.41	3.41
7	Negotiated Rate / Cost per Unit	3.33	3.33	3.33	3.33	2.92	2.92	2.92
8	Medi-Cal Units	2.92	2.76	2.92	2.76	2.64	2.55	2.54
8A	Medi-Cal Units	1,906	57,865	8,535	1,290	790	1,297	30
9	Medicare/Medi-Cal Crossover Units	3,825	167,275	22,327	4,638	740	458	900
9A	Medicare/Medi-Cal Crossover Units							
10	Enhanced SD/MC (Children) Units							
10A	Enhanced SD/MC (Children) Units							
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
11A	Healthy Families (SED) Units							
12	Non-Medi-Cal Units	2,065	72,124	5,650	942	435	1,412	60
13	Medi-Cal Costs	5,566	163,669	24,801	3,781	2,015	3,308	77
13A	Medi-Cal Costs	11,151	447,643	65,068	13,521	1,888	1,108	2,296
14	Medi-Cal SMA Upper Limits	8,082	244,768	36,103	5,457	2,684	4,423	102
14A	Medi-Cal SMA Upper Limits	16,160	707,573	94,443	19,819	2,523	1,962	3,009
15	Medi-Cal Published Charges	6,353	192,861	28,450	4,300	2,304	3,783	86
15A	Medi-Cal Published Charges	12,706	557,578	74,423	15,480	2,158	1,338	2,825
16	Medi-Cal Negotiated Rates	5,858	159,707	24,881	3,560	2,068	3,308	79
16A	Medi-Cal Negotiated Rates	11,151	481,878	65,068	12,901	1,954	1,188	2,376
17	Medicare/Medi-Cal Crossover Costs							
17A	Medicare/Medi-Cal Crossover Costs							
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits							
19	Medicare/Medi-Cal Crossover Published Charges							
19A	Medicare/Medi-Cal Crossover Published Charges							
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A	Medicare/Medi-Cal Crossover Negotiated Rates							
21	Enhanced SD/MC Costs							
21A	Enhanced SD/MC Costs							
22	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC SMA Upper Limits							
23	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Published Charges							
24	Enhanced SD/MC Negotiated Rates							
24A	Enhanced SD/MC Negotiated Rates							
25	Enhanced SD/MC (Refugees) Costs							
25A	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
27A	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
29A	Healthy Families Costs							
30	Healthy Families SMA Upper Limits							
30A	Healthy Families SMA Upper Limits							
31	Healthy Families Published Charges							
31A	Healthy Families Published Charges							
32	Healthy Families Negotiated Rates							
32A	Healthy Families Negotiated Rates							
33	Non-Medi-Cal Costs	6,026	210,257	16,179	2,746	1,110	3,602	153

DETAIL COST REPORT

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

County: Los Angeles  
 County Code: 19

	Legal Entity: The Guidance Center	AJ	AK	AM	AN	AO	AP
	Legal Entity Number: 00181	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
	Mode: 15 - Outpatient (Program 1)	77	77				
1	Allocation Percentage	0.85%	0.83%				
2	Total Units	18,919	26,687				
3	Gross Cost	48,260	68,075				
4	Cost per Unit	2.55	2.55				
5	SMA per Unit	3.41	3.41				
6	Published Charge per Unit	2.92	2.92				
7	Negotiated Rate / Cost per Unit	2.54	2.55				
8	Medi-Cal Units	3,141	8,468				
9	Medicare/Medi-Cal Crossover Units	10,681	13,526				
10	Enhanced SD/MC (Children) Units						
10A	Enhanced SD/MC (Refugees) Units						
10B	Enhanced SD/MC (Refugees) Units						
11	Healthy Families (SED) Units	25	75				
11A	Non-Medi-Cal Units	4,967	4,683				
12	Medi-Cal Costs	8,012	21,601				
13	Medicare/Medi-Cal Crossover Costs	27,246	34,503				
14	Medi-Cal SMA Upper Limits	10,711	28,876				
14A	Medi-Cal Published Charges	36,422	46,124				
15	Medi-Cal Negotiated Rates	9,161	24,689				
15A	Medi-Cal Published Charges	31,153	39,451				
16	Medi-Cal Negotiated Rates	8,292	21,601				
16A	Medi-Cal Published Charges	28,188	34,503				
17	Medicare/Medi-Cal Crossover Costs						
17A	Medicare/Medi-Cal Published Charges						
18	Medicare/Medi-Cal Crossover SMA Upper Limits						
18A	Medicare/Medi-Cal Published Charges						
19	Medicare/Medi-Cal Crossover Negotiated Rates						
19A	Medicare/Medi-Cal Published Charges						
20	Medicare/Medi-Cal Crossover Negotiated Rates						
20A	Medicare/Medi-Cal Published Charges						
21	Enhanced SD/MC Costs						
21A	Enhanced SD/MC Published Charges						
22	Enhanced SD/MC SMA Upper Limits						
22A	Enhanced SD/MC Published Charges						
23	Enhanced SD/MC Negotiated Rates						
23A	Enhanced SD/MC Published Charges						
24	Enhanced SD/MC Negotiated Rates						
24A	Enhanced SD/MC Published Charges						
25	Enhanced SD/MC (Refugees) Costs						
25A	Enhanced SD/MC (Refugees) Published Charges						
26	Enhanced SD/MC (Refugees) SMA Upper Limits						
26A	Enhanced SD/MC (Refugees) Published Charges						
27	Enhanced SD/MC (Refugees) Negotiated Rates						
27A	Enhanced SD/MC (Refugees) Published Charges						
28	Healthy Families Costs	64	191				
28A	Healthy Families Published Charges	85	259				
30	Healthy Families SMA Upper Limits	73	219				
30A	Healthy Families Published Charges	66	198				
31	Healthy Families Negotiated Rates	12,747	11,971				
31A	Healthy Families Published Charges						
32	Healthy Families Negotiated Rates						
32A	Healthy Families Published Charges						
33	Non-Medi-Cal Costs						



County: Los Angeles

County Code: 19

	A	B	C	D	E	F	G
	Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	100.00%	04	10	12	33	34	41
2 Total Units		77,448	104,450	38,900	10,690	127,135	194,874
3 Gross Cost	5,060,051	110,945	192,802	71,730	19,712	234,433	389,538
4 Cost per Unit		1.43	1.84	1.84	1.84	1.84	1.84
5 SMA per Unit		1.77	2.28	2.28	2.28	2.28	2.28
6 Negotiated Rate / Cost per Unit		1.88	2.42	2.42	2.42	2.42	2.42
8 Medi-Cal Units		4,064	627	1,700	1,905	17,004	17,321
8A		11,745	86,755	9,542	2,858	50,053	34,505
9 Medicare/Medi-Cal Crossover Units		3,944	328			627	
9A		8,865	633			2,327	
10 Enhanced SD/MC (Children) Units							
10A							
10B Enhanced SD/MC (Refugees) Units							
11 Healthy Families (SED) Units							
11A							
12 Non-Medi-Cal Units		48,910	32,604	27,498	5,927	69,470	143,013
13 Medi-Cal Costs	563,847	5,850	1,156	3,135	3,513	31,355	31,839
13A	2,105,890	16,825	123,094	17,995	5,270	92,296	63,626
14 Medi-Cal SMA Upper Limits	696,717	7,229	1,430	3,878	4,343	38,789	39,402
14A	2,802,534	20,789	152,201	21,759	6,518	114,121	78,871
15 Medi-Cal Published Charges	739,886	7,878	1,517	4,114	4,810	41,150	41,917
15A	2,763,744	22,081	161,547	23,092	6,918	121,128	83,502
16 Medi-Cal Negotiated Rates							
16A							
17 Medicare/Medi-Cal Crossover Costs	95,539	5,650	601			1,166	
17A	277,302	12,699	1,187			4,281	
18 Medicare/Medi-Cal Crossover SMA Upper Limits	118,004	8,981	743			1,430	
18A	342,500	15,691	1,443			5,308	
19 Medicare/Medi-Cal Crossover Published Charges	125,364	7,415	789			1,517	
19A	363,927	16,668	1,531			5,631	
20 Medicare/Medi-Cal Crossover Negotiated Rates							
20A							
21 Enhanced SD/MC Costs							
21A							
22 Enhanced SD/MC SMA Upper Limits							
22A							
23 Enhanced SD/MC Published Charges							
23A							
24 Enhanced SD/MC Negotiated Rates							
24A							
25 Enhanced SD/MC (Refugees) Costs							
25A							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
26A							
27 Enhanced SD/MC (Refugees) Published Charges							
27A							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
28A							
29 Healthy Families Costs	12,479	1,523	74			1,583	63
29A	37,431	4,571	221			4,778	188
30 Healthy Families SMA Upper Limits	15,428	1,883	91			1,970	78
30A	46,273	5,652	274			5,905	230
31 Healthy Families Published Charges	16,377	1,998	97			2,091	82
31A	49,124	5,999	290			6,288	244
32 Healthy Families Negotiated Rates							
32A							
33 Non-Medi-Cal Costs	1,967,553	69,921	60,490	50,705	10,928	96,866	263,711

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00221 Mode: 15 - Outpatient (Program 1)	H	I	J	K	L	M	N
Legal Entity: Verdugo Mental Health Center	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1 Allocation Percentage	42	52	54	61	62	71	77
2 Total Units	40.10%	12.03%	1.76%	2.01%	20.81%	0.35%	3.26%
3 Gross Cost	1,100,357	330,179	45,856	29,642	308,539	6,390	60,084
4 Cost per Unit	2,029,023	606,039	90,279	1,016,938	1,067,939	17,026	185,759
5 SMA per Unit	1.84	1.84	1.84	3.43	3.43	2.76	2.76
6 Published Charge per Unit	2.28	2.28	2.28	4.23	4.23	3.41	3.41
7 Negotiated Rate / Cost per Unit	2.42	2.42	2.42	4.50	4.50	3.62	3.62
8 Medi-Cal Units	128,870	32,162	3,017	2,005	44,534	505	8,494
8A 10/01/02 - 09/30/02	474,013	198,486	11,812	6,487	127,397	1,125	24,236
9 Medicare/Medi-Cal Crossover Units	16,057	4,795			12,371		2,633
9A 10/01/02 - 09/30/03	46,935	14,884			37,114		6,497
10 Enhanced SD/MC (Children) Units							
10A 10/01/02 - 09/30/03							
10B Enhanced SD/MC (Refugees) Units							
11 Healthy Families (SED) Units	3,021	1,322	86		325		
11A 10/01/02 - 09/30/02	9,062	3,967	169		974		
12 Non-Medi-Cal Units	422,399	76,563	33,805	21,150	85,824	4,760	18,244
13 Medi-Cal Costs	237,632	59,306	5,563	6,875	152,701	1,383	23,429
13A 10/01/02 - 09/30/03	874,065	362,314	21,781	22,243	436,827	3,103	66,851
14 Medi-Cal SMA Upper Limits	293,824	73,329	6,879	8,481	188,379	1,722	28,965
14A 10/01/02 - 09/30/03	1,060,750	447,988	26,831	27,440	538,869	3,636	82,645
15 Medi-Cal Published Charges	311,865	77,832	7,301	9,023	200,403	1,828	30,748
15A 10/01/02 - 09/30/02	1,147,111	475,496	26,585	29,192	573,267	4,073	87,734
16 Medi-Cal Negotiated Rates							
16A 10/01/02 - 09/30/03							
17 Medicare/Medi-Cal Crossover Costs	29,609	8,842			42,416		7,263
17A 10/01/02 - 09/30/03	86,547	27,446			177,259		17,883
18 Medicare/Medi-Cal Crossover SMA Upper Limits	36,810	10,933			52,329		8,979
18A 10/01/02 - 09/30/03	107,012	33,936			156,992		22,121
19 Medicare/Medi-Cal Crossover Published Charges	38,858	11,604			55,670		9,531
19A 10/01/02 - 09/30/02	113,583	36,019			187,013		23,483
20 Medicare/Medi-Cal Crossover Negotiated Rates							
20A 10/01/02 - 09/30/03							
21 Enhanced SD/MC Coets							
21A 10/01/02 - 09/30/02							
22 Enhanced SD/MC SMA Upper Limits							
22A 10/01/02 - 09/30/02							
23 Enhanced SD/MC Published Charges							
23A 10/01/02 - 09/30/03							
24 Enhanced SD/MC Negotiated Rates							
24A 10/01/02 - 09/30/03							
25 Enhanced SD/MC (Refugees) Costs							
25A 10/01/02 - 09/30/03							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
26A 10/01/02 - 09/30/03							
27 Enhanced SD/MC (Refugees) Published Charges							
27A 10/01/02 - 09/30/03							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
28A 10/01/02 - 09/30/03							
29 Healthy Families Costs	5,571	2,438	103		1,114		
29A 10/01/02 - 09/30/03	18,710	7,316	312		3,340		
30 Healthy Families SMA Upper Limits	6,888	3,014	128		1,375		
30A 10/01/02 - 09/30/03	20,861	9,045	365		4,120		
31 Healthy Families Published Charges	7,311	3,199	136		1,463		
31A 10/01/02 - 09/30/02	21,930	9,600	409		4,383		
32 Healthy Families Negotiated Rates							
32A 10/01/02 - 09/30/03							
33 Non-Medi-Cal Costs	778,890	141,180	62,520	72,521	294,279	13,130	50,323

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00196 Model: 19 - Outpatient (Program 1)	Legal Entity: Vista Del Mar	A	B	C	D	E	F	G
		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			NR	NR	NR	NR	NR	NR
1	Allocation Percentage	100.00%	04	10	34	42	52	56
2	Total Units		9.32%	9.05%	1.84%	42.13%	0.86%	13.32%
3	Gross Cost	5,122,979	267,751	237,303	49,206	1,104,229	22,298	349,028
4	Cost per Unit		477,459	463,806	94,216	2,159,204	43,577	662,168
5	SMA per Unit		1.78	1.96	1.95	1.95	1.95	1.95
6	Published Charge per Unit		1.77	2.28	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit		2.06	2.30	2.30	2.30	2.30	2.30
8	Medi-Cal Units		1.77	1.94	1.94	1.94	1.94	1.94
8A	Medi-Cal Units		35,859	50,597	20,564	160,975	4,454	45,240
8B	Medi-Cal Units		231,892	189,036	27,641	592,112	17,842	303,786
9	Medicare/Medi-Cal Crossover Units							
9A	Medicare/Medi-Cal Crossover Units		63,944	94,067	40,192	314,624	8,705	88,421
10	Enhanced SD/MC (Children) Units		413,514	383,685	54,074	1,167,277	34,872	693,747
10A	Enhanced SD/MC (Children) Units		63,470	115,586	46,896	387,023	10,155	103,147
10B	Enhanced SD/MC (Refugees) Units		3,542,477	424,162	63,021	1,350,015	40,680	892,632
11	Healthy Families (SED) Units		642,369	74,587	47,297	370,243	10,244	104,052
11A	Healthy Families (SED) Units		482,335	427,883	83,674	1,381,658	41,037	688,708
12	Non-Medi-Cal Units		70,145	98,352	39,894	312,282	8,641	87,796
13	Medi-Cal Costs		3,083,631	410,449	380,910	1,148,607	34,613	689,345
13A	Medi-Cal Costs		708,392	63,944	94,067	40,192	314,624	8,705
14	Medi-Cal SMA Upper Limits		3,116,739	413,514	383,685	54,074	1,167,277	34,872
14A	Medi-Cal SMA Upper Limits		606,615	63,470	115,586	46,896	387,023	10,155
15	Medi-Cal Published Charges		3,734,323	482,335	427,883	83,674	1,381,658	41,037
15A	Medi-Cal Published Charges		70,145	98,352	39,894	312,282	8,641	87,796
16	Medi-Cal Negotiated Rates		3,083,631	410,449	380,910	1,148,607	34,613	689,345
16A	Medi-Cal Negotiated Rates		70,145	98,352	39,894	312,282	8,641	87,796
17	Medicare/Medi-Cal Crossover Costs							
17A	Medicare/Medi-Cal Crossover Costs							
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits							
19	Medicare/Medi-Cal Crossover Published Charges							
19A	Medicare/Medi-Cal Crossover Published Charges							
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A	Medicare/Medi-Cal Crossover Negotiated Rates							
21	Enhanced SD/MC Costs							
21A	Enhanced SD/MC Costs							
22	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC SMA Upper Limits							
23	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Published Charges							
24	Enhanced SD/MC Negotiated Rates							
24A	Enhanced SD/MC Negotiated Rates							
25	Enhanced SD/MC (Refugees) Costs							
25A	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
27A	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
29A	Healthy Families Costs							
30	Healthy Families SMA Upper Limits							
30A	Healthy Families SMA Upper Limits							
31	Healthy Families Published Charges							
31A	Healthy Families Published Charges							
32	Healthy Families Negotiated Rates							
32A	Healthy Families Negotiated Rates							
33	Non-Medi-Cal Costs							
		1,299,656						
				1,114		666,303		

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1688A (05/03)

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

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity Number: 00104	Legal Entity: Vista Del Mar	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
Model: 15 - Outpatient (Program 1)		H	I	J	K	L	M	N								
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	63	03	12	33	41	54	61								
2	Total Units	10,845	2,767	0,877	0,417	3,177	0,027	5,057								
3	Gross Cost	145,480	80,028	25,530	10,845	83,566	581	69,800								
4	Cost per Unit	545,265	142,704	49,979	20,806	162,913	1,136	260,848								
5	SMA per Unit	3,75	1,76	1,66	1,95	1,95	1,65	1,95								
6	Published Charge per Unit	4,23	1,77	2,28	2,28	2,28	2,28	3,75								
7	Negotiated Rate / Cost per Unit	5,00	2,08	2,30	2,30	2,30	2,30	4,23								
8	Medi-Cal Units	3,72	1,77	1,94	1,94	1,94	1,94	5,00								
9		16,745	4,593	1,066	547	2,169	109	1,420								
10	Medicare/Medi-Cal Crossover Units	116,384	13,779	3,259	1,843	6,508	328	4,261								
10A	Enhanced SD/MC (Children) Units															
10B	Enhanced SD/MC (Refugees) Units															
11	Healthy Families (SED) Units															
12	Non-Medi-Cal Units															
13	Medi-Cal Costs	10,351	61,654	2,1175	8,455	84,909	146	63,919								
14		70,362	8,180	2,123	1,089	4,239	213	5,322								
14A	Medi-Cal SMA Upper Limits	436,220	24,571	5,370	3,211	12,720	637	15,989								
15	Medi-Cal Published Charges	482,347	8,130	2,476	1,247	4,945	249	6,007								
15A		93,725	8,553	2,468	1,258	4,969	743	18,024								
16	Medi-Cal Negotiated Rates	69,731	28,860	7,486	3,779	14,958	251	7,100								
17	Medicare/Medi-Cal Crossover Costs	432,988	8,130	2,107	1,061	4,208	211	5,282								
17A																
18	Medicare/Medi-Cal Crossover SMA Upper Limits															
19	Medicare/Medi-Cal Crossover Published Charges															
20	Medicare/Medi-Cal Crossover Negotiated Rates															
21	Enhanced SD/MC Costs															
22	Enhanced SD/MC SMA Upper Limits															
23	Enhanced SD/MC Published Charges															
24	Enhanced SD/MC Negotiated Rates															
25	Enhanced SD/MC (Refugees) Costs															
26	Enhanced SD/MC (Refugees) SMA Upper Limits															
27	Enhanced SD/MC (Refugees) Published Charges															
28	Enhanced SD/MC (Refugees) Negotiated Rates															
29	Healthy Families Costs															
30	Healthy Families SMA Upper Limits															
31	Healthy Families Published Charges															
32	Healthy Families Negotiated Rates															
33	Non-Medi-Cal Costs	38,793	100,943	41,366	16,525	165,954	265	239,555								

**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

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>HANDICAPPED AND DISABLED STUDENTS II</b>	For State Controller Use only (19) Program Number 00263 (20) Date Filed / / (21) LRS Input / /	Program <b>263</b>
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LABEL           HERE	(01) Claimant Identification Number		<b>Reimbursement Claim Data</b>		
	(02) Claimant Name Department of Mental Health		(22) HDS -1, (04)(A)(1)(f)		
	County of Location County of Los Angeles		(23) HDS -1, (04)(B)(1)(f)		
	Street Address or P.O. Box 550 South Vermont Ave., 11th Floor		(24) HDS -1, (04)(C)(1)(f)		
	City Los Angeles		(25) HDS -1, (04)(D)(1)(f)		
			(26) HDS -1, (04)(E)(1)(f)		
	Type of Claim (03) Estimated <input type="checkbox"/> (09) Reimbursement <input checked="" type="checkbox"/> (04) Combined <input type="checkbox"/> (10) Combined <input type="checkbox"/> (05) Amended <input type="checkbox"/> (11) Amended <input type="checkbox"/>		(27) HDS -1, (04)(F)(1)(f)		
	Fiscal Year of Cost (06) /		(12) <u>2003/2004</u>	(30) HDS -1, (07)	2,839,465
	Total Claimed Amount (07)		(13) 1,572,427	(31) HDS -1, (09)	8
	Less: 10% Late Penalty		(14) 0	(32) HDS -1, (10)	235,416
Less: Prior Claim Payment Received		(15) 0	(33)	0	
Net Claimed Amount		(16) 1,572,427	(34)	1,502,454	
Due from State (08)		(17) 1,572,427	(35)		
Due to State		(18)	(36)		

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date

  
 \_\_\_\_\_  
 Jeremy D. Cortez

5-5-06

Director of Finance

Type or Print Name

Title

(38) Name of Contact Person for Claim

Michael Boyle

Telephone Number

(213) 738-4665

Ext.

E-mail Address

mboyle@lacdmh.org

Program <b>263</b>	<b>MANDATED COSTS</b> <b>HANDICAPPED AND DISABLED STUDENTS II</b> <b>CLAIM SUMMARY</b>					<b>FORM</b> <b>HDS-1</b>
(01) Claimant: COUNTY OF LOS ANGELES / DEPARTMENT OF MENTAL HEALTH			(02) Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		Type of Claim	Fiscal Year 2003/2004
<b>Claim Statistics</b>						
(03) Number of student referrals during the fiscal year of claim.					(Please see Attachment 6). 2,279	
<b>Direct Costs</b>			<b>Object Accounts</b>			
(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	2,839,465					2,839,465
(05) Total Direct Costs	2,839,465					2,839,465
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	[10% or ICRP from 2 CFR, Chapter II, formerly OMB A-87]					8.2909%
(07) Total Indirect Costs	[Line (06) x line (05)(a) or [Line (06) x ((line (05)(a) + line (05)(b)))]					235,416
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]					3,074,881
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						0
(10) Less: Other Reimbursements	(Please see Attachment 5).					1,502,454
(11) Total Claimed Amount	[Line (08) - ((line (09) + line (10)))]					1,572,427

New 02/06



<b>Program</b>  <b>263</b>	<b>MANDATED COSTS</b>  <b>HANDICAPPED AND DISABLED STUDENTS II</b>  <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>HDS-2</b>
----------------------------------	---	-----------------------------

(01) Claimant: COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH	(02) Fiscal Year <u>2003/2004</u>
---	--------------------------------------

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Interagency Agreements	<input type="checkbox"/> Case Management Duties for Pupils
<input type="checkbox"/> Referral and Mental Health Assessments	<input type="checkbox"/> Payment Authorization to Care Providers
<input type="checkbox"/> Transfers and Interim Placements	<input checked="" type="checkbox"/> Psychotherapy or Other Treatment Services
<input type="checkbox"/> Member Participation of Extended IEP Team	

(04) Description of Expenses	<b>Object Accounts</b>
------------------------------	------------------------

(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contracted Services	(h) Fixed Assets
<p>Please see Attachment 4 for FY 2003-2004 Medication Monitoring Services Expenditures for LACDMH directly operated and non-governmental agencies. The claimed units of service are based on the AB 3632/SEP Plan identified in the LACDMH data collection system. The cost report is a unit of service based process that determines the unit cost rate and does not reflect Salaries and Employee Benefits at clinician level.</p>						2,839,465	

(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: <u>1</u> of <u>1</u>	2,839,465
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Attachment 4

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	\$ 135,849
NR	LACDMH	00019	15	62	7,588	3.97	30,120
NR	Aspen Health Services	00519	15	61	1,823	3.32	6,052
NR	Associated League of Mexican-America	00173	15	61	774	3.56	2,755
NR	Cedars-Sinai Medical Center	00178	15	61	2,722	4.07	11,079
NR	Child & Family Center	00210	15	61	30,786	3.60	110,830
NR	Child & Family Guidance Center	00207	15	61	173,168	3.92	678,819
NR	ChildNet Youth & Family Services	00783	15	61	907	3.89	3,528
NR	Childrens Hospital of Los Angeles	00179	15	61	7,181	4.23	30,376
NR	Childrens Hospital of Los Angeles	00179	15	62	1,564	4.23	6,616
CR	Children's Institute International	00591	15	61	1,750	4.17	7,290
NR	Community Counseling Service	00180	15	61	2,950	2.21	6,520
NR	Community Family Guidance Center	00181	15	61	11,710	1.87	21,898
NR	Devereux Foundation	00472	15	61	69	3.54	244
CR	Didi Hirsch Psychiatric Service	00183	15	61	10,568	3.60	38,072
CR	Didi Hirsch Psychiatric Service	00183	15	62	22,607	3.60	81,442
NR	Dubnoff Center	00184	15	61	12,055	4.23	50,993
CR	El Centro De Amistad, Inc.	00185	15	61	435	4.37	1,899
NR	Enki Health & Research	00188	15	61	26,144	3.09	80,785
NR	Enki Health & Research	00188	15	62	19,851	3.09	61,340
NR	Five Acres Boys' & Girls' Aid Society of	00647	15	61	2,238	2.76	6,177
NR	Foothill Family Service	00724	15	61	9,313	4.17	38,835
NR	Gateways Hospital	00190	15	61	1,308	3.00	3,924
NR	Hamburger Home, Inc.	00174	15	61	724	3.45	2,498
NR	Hathaway Children & Family Services	00192	15	61	21,266	3.40	72,304
NR	Help Group Child & Family Center	00198	15	61	50,924	4.22	214,899
NR	Hillsides	00321	15	61	9,120	3.17	28,910
NR	Institute For Redesign of Learning (The	00171	15	61	8,115	3.52	28,565
NR	Intercommunity Child Guidance Center	00195	15	61	6,341	3.38	21,433
NR	LAUSD 97th St. Mental Health	00315	15	61	1,290	4.09	5,276
NR	Los Angeles Child Guidance Clinic	00199	15	61	37,372	3.63	135,660
CR	Pacific Clinics	00203	15	61	72,898	2.92	213,099
NR	Pasadena Childrens Training	00204	15	61	47,046	3.79	178,304
NR	Penny Lane Centers	00201	15	61	3,906	4.05	15,819
CR	Saint Johns Health center	00217	15	61	8,513	4.37	37,202
CR	San Fernando Valley CMHC Inc.	00208	15	61	1,570	3.63	5,694
CR	San Gabriel Children's Center	00320	15	61	5,250	4.18	21,968
NR	South Bay Children's Health Center	00213	15	61	10,252	3.88	39,778
NR	Special Service Fro Groups	00214	15	61	1,886	3.33	6,280
NR	St. Francis Medical Center	00784	15	61	185	4.16	770
NR	Starview Adolescent Center	00543	15	61	421	3.48	1,465
NR	Stirling Academy, Inc.	00216	15	61	1,635	3.56	5,821
CR	The Guidance Center	00191	15	61	23,905	3.01	71,915
CR	Verdugo Mental Health Center	00221	15	61	21,270	3.90	82,965
NR	Vista Del Mar Child and Family Services	00196	15	61	62,741	3.72	233,397
<b>TOTAL MEDICATION MONITORING SERVICES</b>					<b>778,365</b>		<b>\$ 2,839,465</b>

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	AB3632 Program - Medication Monitoring Gross Cost	\$ 2,839,465	From Attachment 5, Column (8); To HDS-2, Line (04), column (g)
Line 2	Administration Cost	235,416	From Attachment 5, Column (8); To HDS-1, Line (07)
Line 3	Gross AB 3632 Cost	<u>\$ 3,074,881</u>	From Attachment 5, Column (8); To HDS-1, Line (08)
Line 4	Cost Reduction - Other Reimbursements	\$ (590,215)	From Attachment 5, Column (9)
Line 5	Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF)	(48,016)	From Attachment 5, Column (9)
Line 6	EPSDT-SGF share of Administration Costs	(790,381)	From Attachment 5, Column (10)
Line 7	Final Federal Financial Participation (FFP)	(64,611)	From Attachment 5, Column (10)
Line 8	FFP share of Administration Costs	(7,065)	From Attachment 5, sum of Columns (11) through (14)
Line 9	Third Party Revenues & share of Administration Costs	(2,166)	From Attachment 5, sum of Columns (15) and (16)
Line 10	Other State and Local Funds and share of Admin Costs	<u>\$ (1,502,454)</u>	From Attachment 5, Column (17); To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	<u>\$ 1,572,427</u>	From Attachment 5, Column (18); To HDS-1, Line (11)

Attachment 5

COUNTY OF LOS ANGELES - DEPARTMENT OF MENTAL HEALTH  
SB90 - CHAPTER 112894 HANDICAPPED AND DISABLED STUDENTS II  
MEDICATION MONITORING SERVICES EXPENDITURES AND REVENUES WORKSHEET  
FISCAL YEAR 2003-2004

1	Contract Type	2	Entity Name	3	Entity Number	4	Mode	5	SFC	6	AB 3532 UNITS	7	Applicable Rate	8	Gross AB 3532 Cost	11-14 REVENUE OFFSETS - (OTHER REIMBURSEMENTS)					16	17	18
																9	10	11	12	13			
										Final	Patient	Medicare	3rd Party/	State	Local Fund	Total	SB 90						
										EPSDI-SGF	Fees	Insurance	Other	CSOC	CalWORKS	Offsets	Claimed						
										\$	\$	\$	\$	\$	\$	(sum 9 thru 16)	Amount						
																	(9 - 17)						
CR	LACDMH	00019		15	61	34,224		3.97		\$ 135,849								\$ 103,555					
CR	LACDMH	00019		15	62	7,588		3.97		7,340								14,200					
NR	Aspen Health Services	00519		15	61	1,823		3.32		2,278								1,310					
NR	Associated League of Mexico	00173		15	61	2,755		3.56		2,755								9					
NR	Cedars-Sinai Medical Center	00178		15	61	2,722		4.07		1,088								10,971					
NR	Child & Family Center	00210		15	61	30,786		3.60		110,830								37,603					
NR	Child & Family Guidance Cc	00207		15	61	173,168		3.92		678,819			3,706					324,174					
NR	ChildNet Youth & Family Se	00783		15	61	907		3.89		3,528								781					
NR	Childrens Hospital of Los Ar	00179		15	61	7,181		4.23		30,376					1,037			12,311					
NR	Childrens Hospital of Los Ar	00179		15	62	1,564		4.23		6,616								6,616					
NR	Childrens Institute Internatir	00591		15	61	1,750		4.17		7,290								2,080					
NR	Community Counseling Sen	00180		15	61	2,950		2.21		6,520								3,349					
NR	Community Family Guidance	00181		15	61	11,710		1.87		21,898								13,805					
NR	Devereux Foundation	00472		15	61	69		3.54		244								137					
NR	Didi Hirsch Psychiatric Serv	00183		15	61	10,568		3.60		38,072								16,978					
NR	Didi Hirsch Psychiatric Serv	00183		15	62	22,807		3.60		81,442								76,653					
NR	Dubonoff Center	00184		15	61	12,055		4.23		50,993								35,258					
NR	El Centro De Amistad, Inc.	00185		15	61	435		4.37		1,899								1,856					
NR	Enki Health & Research	00186		15	61	25,144		3.09		80,785				247				54,319					
NR	Enki Health & Research	00186		15	62	19,851		3.09		61,340								26,466					
NR	Five Acres Boys & Girls' Aik	00547		15	61	2,238		2.76		6,177								3,824					
NR	Foothill Family Services	00724		15	61	9,313		4.17		38,835								2,348					
NR	Gateways Hospital	00190		15	61	1,308		3.00		3,924								10,383					
NR	Hamburger Home, Inc.	00174		15	61	724		3.45		2,488								891					
NR	Hathaway Children & Family	00192		15	61	21,266		3.40		72,304								2,488					
NR	Help Group Child & Family	00196		15	61	50,924		4.22		214,899								46,891					
NR	Hillside	00321		15	61	9,120		3.17		28,910								148,902					
NR	Institute For Redesign of Le	00171		15	61	8,115		3.52		28,565								27,447					
NR	Intercommunity Child Guida	00195		15	61	6,341		3.38		21,433								1,463					
NR	LAUSD 9th St. Mental Hea	00315		15	61	1,290		4.09		5,276								15,918					
NR	Los Angeles Child Guidance	00199		15	61	37,372		3.63		135,860								14,879					
NR	Pacific Clinics	00203		15	61	72,898		2.92		213,099								6,554					
NR	Pasadena Childrens Trainin	00204		15	61	47,046		3.79		178,304			203					4,298					
NR	Penny Lane Centers	00201		15	61	3,906		4.05		15,619								186					
NR	Saint Johns Health center	00217		15	61	8,513		4.37		37,202								16,150					
NR	San Fernando Valley CHMC	00208		15	61	1,570		3.63		5,694								34,765					
NR	San Gabriel Children's Cent	00320		15	61	5,250		4.18		21,968								4,507					
NR	South Bay Children's Health	00213		15	61	10,252		3.88		39,778								680					
NR	Special Services Fro Groups	00214		15	61	1,886		3.33		6,280								714					
NR	St. Francis Medical Center	00784		15	61	185		4.16		770								87					
NR	Starview Adolescent Center	00543		15	61	421		3.48		1,465								5,734					
NR	Stirling Academy, Inc.	00216		15	61	1,635		3.56		5,821			5					44,308					
CR	The Guidance Center	00191		15	61	23,905		3.01		71,915								18,219					
CR	Verdugo Mental Health Cen	00221		15	61	21,270		3.90		82,965								64,746					
NR	Visita Del Mar Child and Fan	00196		15	61	62,741		3.72		233,387				722				115,865					
Subtotal						776,365				\$ 590,215	\$ 582	\$ 1,845	\$ 233	\$ 969	\$ 1,037	\$ 1,389,138	\$ 1,450,327						
Subtotal						13,5837%				2,489			22					15,987					
Subtotal						7.9623%				45,547	46	147	19	77	83	105,768	105,103						
Total						776,365				\$ 638,231	\$ 628	\$ 1,992	\$ 252	\$ 1,046	\$ 1,120	\$ 1,502,454	\$ 1,512,427						

To HDS-1, Line 110

**Genciana Macalalad**

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**From:** 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

**J. TYLER McCAULEY  
AUDITOR-CONTROLLER**

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**  
See Worksheet 4 for Indirect/Direct Cost details

	(1)			(2)		
	DMH Directly Operated Programs			Life Support / Specialized Shelter		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	301,286	-	301,286	4,089	-	4,089
GENERAL ADMINISTRATION OPERATIONS	5,413,479	-	5,413,479	-	-	-
FISCAL SERVICES	1,276,178	-	1,276,178	13,724	-	13,724
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	3,637,278	-	3,637,278	6,758	-	6,758
CONTRACTS ADMINISTRATION	-	-	-	9,189	-	9,189
MANAGEMENT INFORMATION SYSTEMS	475,890	-	475,890	85,338	-	85,338
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	125,678,392	125,678,392	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	12,860,757	12,860,757	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>11,104,111</b>	<b>138,539,149</b>	<b>149,643,260</b>	<b>89,098</b>	<b>-</b>	<b>89,098</b>

<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	2,025,140	-	2,025,140	27,486	-	27,486
EXECUTIVE OFFICE	67,007	-	67,007	909	-	909
GENERAL ADMINISTRATION OPERATIONS	9,835,605	-	9,835,605	-	-	-
FISCAL SERVICES	127,625	-	127,625	1,180	-	1,180
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	1,007,348	-	1,007,348	5,952	-	5,952
CONTRACTS ADMINISTRATION	-	-	-	725	-	725
MANAGEMENT INFORMATION SYSTEMS	2,154,811	-	2,154,811	250,546	-	250,546
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	25,401,287	25,401,287	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	11,964,420	11,964,420	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,387,439	2,387,439
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	2,223,192	-	2,223,192	33,278	-	33,278
CARRY FORWARD - DMH - WORKSHEET 3-B	4,134,236	-	4,134,236	420,871	-	420,871
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>21,574,785</b>	<b>37,365,706</b>	<b>58,940,471</b>	<b>740,946</b>	<b>2,387,439</b>	<b>3,128,385</b>

<b>TOTAL EXPENDITURES</b>						
CCAP	2,025,140	-	2,025,140	27,486	-	27,486
EXECUTIVE OFFICE	368,294	-	368,294	4,999	-	4,999
GENERAL ADMINISTRATION OPERATIONS	15,249,085	-	15,249,085	-	-	-
FISCAL SERVICES	1,403,803	-	1,403,803	14,904	-	14,904
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	4,644,626	-	4,644,626	12,710	-	12,710
CONTRACTS ADMINISTRATION	-	-	-	9,914	-	9,914
MANAGEMENT INFORMATION SYSTEMS	2,630,501	-	2,630,501	305,884	-	305,884
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	151,079,678	151,079,678	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	24,825,177	24,825,177	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	2,387,439	2,387,439
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	2,223,192	-	2,223,192	33,278	-	33,278
CARRY FORWARD - DMH - WORKSHEET 3-B	4,134,236	-	4,134,236	420,871	-	420,871
<b>TOTAL EXPENDITURES</b>	<b>32,678,876</b>	<b>175,904,855</b>	<b>208,583,731</b>	<b>830,045</b>	<b>2,387,439</b>	<b>3,217,484</b>

ADMINISTRATION OVERHEAD RATE	DMH OH	18.1625%	DMH OH	32.2220%
	CCAP	2.4151%	CCAP	2.5451%
	32,678,876 / 175,904,855 =	18.5776%	830,045 / 2,387,439 =	34.7672%

**COUNTY OF LOS ANGELES - DEPARTMENT  
INDIRECT COST RATE PROPOSAL - PLAN  
BASED ON FY 2001-2002 YEAR-END COST**

Worksheet 2

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

(2A) \*

(3)

	Supplemental Rates			Private Contract Providers		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	7,434	-	7,434	812,242	-	812,242
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	24,951	-	24,951	3,514,957	-	3,514,957
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	12,287	-	12,287	9,805,790	-	9,805,790
CONTRACTS ADMINISTRATION	16,706	-	16,706	3,399,014	-	3,399,014
MANAGEMENT INFORMATION SYSTEMS	165,918	-	165,918	1,636,323	-	1,636,323
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>227,296</b>	<b>-</b>	<b>227,296</b>	<b>19,168,327</b>	<b>-</b>	<b>19,168,327</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	49,971	-	49,971	5,459,603	-	5,459,603
EXECUTIVE OFFICE	1,653	-	1,653	160,646	-	160,646
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	2,145	-	2,145	344,884	-	344,884
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	10,821	-	10,821	2,715,725	-	2,715,725
CONTRACTS ADMINISTRATION	1,318	-	1,318	202,755	-	202,755
MANAGEMENT INFORMATION SYSTEMS	751,200	-	751,200	7,408,518	-	7,408,518
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	4,340,549	4,340,549	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	474,224,462	474,224,462
CARRY FORWARD - CCAP - WORKSHEET 3-A	60,501	-	60,501	5,392,570	-	5,392,570
CARRY FORWARD - DMH - WORKSHEET 3-B	765,176	-	765,176	4,718,518	-	4,718,518
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>1,642,787</b>	<b>4,340,549</b>	<b>5,983,335</b>	<b>26,423,220</b>	<b>474,224,462</b>	<b>500,647,681</b>
<b>TOTAL EXPENDITURES</b>						
CCAP	49,971	-	49,971	5,459,603	-	5,459,603
EXECUTIVE OFFICE	9,088	-	9,088	992,888	-	992,888
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	27,096	-	27,096	3,859,842	-	3,859,842
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	23,108	-	23,108	12,521,515	-	12,521,515
CONTRACTS ADMINISTRATION	16,024	-	16,024	3,601,769	-	3,601,769
MANAGEMENT INFORMATION SYSTEMS	917,118	-	917,118	9,044,841	-	9,044,841
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	4,340,549	4,340,549	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	474,224,462	474,224,462
CARRY FORWARD - CCAP - WORKSHEET 3-A	60,501	-	60,501	5,392,570	-	5,392,570
CARRY FORWARD - DMH - WORKSHEET 3-B	765,176	-	765,176	4,718,518	-	4,718,518
<b>TOTAL EXPENDITURES</b>	<b>1,870,083</b>	<b>4,340,549</b>	<b>6,210,632</b>	<b>45,591,546</b>	<b>474,224,462</b>	<b>519,816,008</b>

\*Percentage is not shown. There is no Supplemental Rates program in 2003-04.

ADMINISTRATION OVERHEAD RATE

DMH OH	7.3255%
CCAP	2.2884%
$45,591,546 / 474,224,462 =$	<b>9.6139%</b>



**COUNTY OF LOS ANGELES - DEPARTMENT  
INDIRECT COST RATE PROPOSAL - PLAN  
BASED ON FY 2001-2002 YEAR-END COST**

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

	(4)			(5)		
	DHS			Public Guardian		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	37,957	-	37,957	14,646	-	14,646
GENERAL ADMINISTRATION OPERATIONS	-	-	-	232,865	-	232,865
FISCAL SERVICES	184,266	-	184,266	49,156	-	49,156
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	376,820	-	376,820	298,683	-	298,683
CONTRACTS ADMINISTRATION	38,327	-	38,327	-	-	-
MANAGEMENT INFORMATION SYSTEMS	62,622	-	62,622	7,043	-	7,043
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	10,070	10,070	-	-	-
PUBLIC GUARDIAN	-	-	-	-	5,159,350	5,159,350
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	679,682	10,070	689,752	600,382	5,159,350	5,759,742

<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	255,130	-	255,130	96,446	-	96,446
EXECUTIVE OFFICE	8,442	-	8,442	3,257	-	3,257
GENERAL ADMINISTRATION OPERATIONS	-	-	-	423,086	-	423,086
FISCAL SERVICES	16,117	-	16,117	4,226	-	4,226
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	124,434	-	124,434	26,496	-	26,496
CONTRACTS ADMINISTRATION	1,032	-	1,032	-	-	-
MANAGEMENT INFORMATION SYSTEMS	283,623	-	283,623	31,669	-	31,669
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	88,633,051	88,633,051	-	-	-
PUBLIC GUARDIAN	-	-	-	-	3,391,749	3,391,749
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	308,199	-	308,199	113,038	-	113,038
CARRY FORWARD - DMH - WORKSHEET 3-B	78,272	-	78,272	93,627	-	93,627
SUB-TOTAL SS & OTHERS	1,075,148	88,633,051	89,708,200	794,064	3,391,749	4,185,813

<b>TOTAL EXPENDITURES</b>						
CCAP	255,130	-	255,130	96,446	-	96,446
EXECUTIVE OFFICE	46,398	-	46,398	17,904	-	17,904
GENERAL ADMINISTRATION OPERATIONS	-	-	-	658,950	-	658,950
FISCAL SERVICES	180,373	-	180,373	53,381	-	53,381
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	500,955	-	500,955	323,178	-	323,178
CONTRACTS ADMINISTRATION	39,359	-	39,359	-	-	-
MANAGEMENT INFORMATION SYSTEMS	348,145	-	348,145	38,932	-	38,932
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	88,643,122	88,643,122	-	-	-
PUBLIC GUARDIAN	-	-	-	-	8,551,099	8,551,099
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	308,199	-	308,199	113,038	-	113,038
CARRY FORWARD - DMH - WORKSHEET 3-B	78,272	-	78,272	93,627	-	93,627
TOTAL EXPENDITURES	1,754,830	88,643,122	90,397,952	1,394,466	8,551,099	9,945,566

ADMINISTRATION OVERHEAD RATE

DMH OH	1.3442%	DMH OH	13.8342%
CCAP	0.8355%	CCAP	2.4732%
1,754,830 / 88,643,122 =	1.9797%	1,394,466 / 8,551,099 =	16.3073%

**COUNTY OF LOS ANGELES - DEPARTMENT  
INDIRECT COST RATE PROPOSAL - PLAN  
BASED ON FY 2001-2002 YEAR-END COST**

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

	(6)			(7)		
	TAR / Office of Managed Care			Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	8,760	-	8,760	62,003	-	62,003
GENERAL ADMINISTRATION OPERATIONS	185,290	-	185,290	-	-	-
FISCAL SERVICES	29,401	-	29,401	217,021	-	217,021
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	18,974	-	18,974	615,057	-	615,057
CONTRACTS ADMINISTRATION	-	-	-	139,327	-	139,327
MANAGEMENT INFORMATION SYSTEMS	-	-	-	222,380	-	222,380
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	4,477,972	4,477,972	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>242,426</b>	<b>4,477,972</b>	<b>4,720,398</b>	<b>1,255,788</b>	<b>-</b>	<b>1,255,788</b>
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FIXED ASSETS</b>						
CCAP	58,884	-	58,884	416,763	-	416,763
EXECUTIVE OFFICE	1,948	-	1,948	13,790	-	13,790
GENERAL ADMINISTRATION OPERATIONS	338,849	-	338,849	-	-	-
FISCAL SERVICES	2,627	-	2,627	1,284,279	-	1,284,279
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	13,177	-	13,177	203,267	-	203,267
CONTRACTS ADMINISTRATION	-	-	-	10,995	-	10,995
MANAGEMENT INFORMATION SYSTEMS	-	-	-	1,008,634	-	1,008,634
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	638,708	638,708	-	-	-
FEE FOR SERVICE	-	-	-	-	87,277,448	87,277,448
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	84,794	-	84,794	551,168	-	551,168
CARRY FORWARD - DMH - WORKSHEET 3-B	184,899	-	184,899	(5,476,534)	-	(5,476,534)
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>662,679</b>	<b>638,708</b>	<b>1,299,387</b>	<b>(1,969,436)</b>	<b>87,277,448</b>	<b>86,268,006</b>
<b>TOTAL EXPENDITURES</b>						
CCAP	58,884	-	58,884	416,763	-	416,763
EXECUTIVE OFFICE	10,709	-	10,709	75,793	-	75,793
GENERAL ADMINISTRATION OPERATIONS	521,939	-	521,939	-	-	-
FISCAL SERVICES	31,929	-	31,929	1,501,300	-	1,501,300
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	32,151	-	32,151	818,324	-	818,324
CONTRACTS ADMINISTRATION	-	-	-	150,322	-	150,322
MANAGEMENT INFORMATION SYSTEMS	-	-	-	1,229,214	-	1,229,214
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	5,114,680	5,114,680	-	-	-
FEE FOR SERVICE	-	-	-	-	87,277,448	87,277,448
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	-	-	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	64,794	-	64,794	551,168	-	551,168
CARRY FORWARD - DMH - WORKSHEET 3-B	184,899	-	184,899	(5,476,534)	-	(5,476,534)
<b>TOTAL EXPENDITURES</b>	<b>905,105</b>	<b>5,114,680</b>	<b>6,019,785</b>	<b>(733,650)</b>	<b>87,277,448</b>	<b>86,543,798</b>
		DMH OH	15.2781%		DMH OH	-1.9466%
		CCAP	2.4181%		CCAP	1.1080%
<b>ADMINISTRATION OVERHEAD RATE</b>	<b>905,105 /</b>	<b>5,114,680 =</b>	<b>17.6982%</b>	<b>(733,650) /</b>	<b>87,277,448 =</b>	<b>-0.8406%</b>

**COUNTY OF LOS ANGELES - DEPARTMENT  
INDIRECT COST RATE PROPOSAL - PLAN  
BASED ON FY 2001-2002 YEAR-END COST**

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

	(8)			(9)		
	Unallowable Costs			State Hospitals		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	103,744	-	103,744	22,900	-	22,900
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	348,108	-	348,108	77,124	-	77,124
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	171,455	-	171,455	216,159	-	216,159
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	75,535	-	75,535
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	39,001	39,001	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	623,384	39,001	662,385	391,798	-	391,798
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/OTHER ASSETS</b>						
CCAP	697,328	-	697,328	154,461	-	154,461
EXECUTIVE OFFICE	23,073	-	23,073	5,111	-	5,111
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	29,931	-	29,931	6,630	-	6,630
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	151,005	-	151,005	74,217	-	74,217
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	341,988	-	341,988
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	53,686,311	53,686,311
UNALLOWED COST	-	60,531,372	60,531,372	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	832,629	-	832,629	230,320	-	230,320
CARRY FORWARD - DMH - WORKSHEET 3-B	(11,542)	-	(11,542)	114,432	-	114,432
SUB-TOTAL SS & OTHERS	1,722,424	60,531,372	62,253,797	927,159	53,686,311	54,593,470
<b>TOTAL EXPENDITURES</b>						
CCAP	697,328	-	697,328	154,461	-	154,461
EXECUTIVE OFFICE	126,817	-	126,817	28,090	-	28,090
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	378,117	-	378,117	83,754	-	83,754
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	322,460	-	322,460	290,376	-	290,376
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	417,523	-	417,523
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPECIAL	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	53,686,311	53,686,311
STATE HOSPITAL	-	-	-	-	-	-
UNALLOWED COST	-	60,570,373	60,570,373	-	-	-
CONTRACT PROVIDERS	-	-	-	-	-	-
CARRY FORWARD - CCAP - WORKSHEET 3-A	832,629	-	832,629	230,320	-	230,320
CARRY FORWARD - DMH - WORKSHEET 3-B	(11,542)	-	(11,542)	114,432	-	114,432
TOTAL EXPENDITURES	2,345,809	60,570,373	62,916,182	1,318,957	53,686,311	54,995,268
			DMH OH 1.3480%		DMH OH 1.7407%	
			CCAP 2.6259%		CCAP 0.7170%	
ADMINISTRATION OVERHEAD RATE	2,345,809 / 60,570,373 =	3.8720%		1,318,957 / 53,686,311 =	2.4577%	

**COUNTY OF LOS ANGELES - DEPARTMENT  
INDIRECT COST RATE PROPOSAL - PLAN  
BASED ON FY 2001-2002 YEAR-END COST**

**INDIRECT COST RATE BY PROGRAM**

See Worksheet 4 for Indirect/Direct Cost details

	(10)	(11)			(12)
	Total Before Adjustment	Adjustment for Supplemental Rates (2A)			Adjusted Total
		Indirect	Direct	Total	
<b>SALARIES AND EMPLOYEE BENEFITS</b>					
CCAP		-	-	-	
EXECUTIVE OFFICE	1,375,141	(7,434)	-	(7,434)	1,367,707
GENERAL ADMINISTRATION OPERATIONS	5,831,634	-	-	-	5,831,634
FISCAL SERVICES	5,714,955	(24,951)	-	(24,951)	5,690,004
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	15,166,981	(12,287)	-	(12,287)	15,144,675
CONTRACTS ADMINISTRATION	3,602,562	(16,706)	-	(16,706)	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	-	-	-	125,678,392
DMH DIRECTLY OPERATED MH PROG-SPECIAL	12,860,757	-	-	-	12,860,757
<b>LIFE SUPPORT/SUPPLEMENTARY RATES</b>					
DHS	10,070	-	-	-	10,070
PUBLIC GUARDIAN	5,159,350	-	-	-	5,159,350
TAR/OFFICE OF MANAGED CARE	4,477,972	-	-	-	4,477,972
FEE FOR SERVICE	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-
UNALLOWED COST	39,001	-	-	-	39,001
CONTRACT PROVIDERS	-	-	-	-	-
SUB-TOTAL 5&EB	182,607,845	(227,296)	-	(227,296)	182,380,549
<b>SERVICES &amp; SUPPLIES / OTHER CHARGES/FOKED ASSETS</b>					
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	-	-	-	10,595,340
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	216,828	(1,318)	-	(1,318)	215,507
MANAGEMENT INFORMATION SYSTEMS	12,229,106	(751,200)	-	(751,200)	11,477,906
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	25,401,287	-	-	-	25,401,287
DMH DIRECTLY OPERATED MH PROG-SPECIAL	11,564,420	-	-	-	11,564,420
LIFE SUPPORT/SUPPLEMENTARY RATES	6,727,987	-	(4,340,549)	(4,340,549)	2,387,439
DHS	88,633,051	-	-	-	88,633,051
PUBLIC GUARDIAN	3,391,749	-	-	-	3,391,749
TAR/OFFICE OF MANAGED CARE	636,708	-	-	-	636,708
FEE FOR SERVICE	87,277,448	-	-	-	87,277,448
STATE HOSPITAL	53,666,311	-	-	-	53,666,311
UNALLOWED COST	80,531,372	-	-	-	80,531,372
CONTRACT PROVIDERS	474,224,482	-	-	-	474,224,482
CARRY FORWARD - CCAP - WORKSHEET 3-A	9,809,699	(80,501)	-	(80,501)	9,749,198
CARRY FORWARD - DMH - WORKSHEET 3-B	5,021,755	(765,176)	-	(765,176)	4,256,579
SUB-TOTAL 5S & OTHERS	868,028,548	(1,642,787)	(4,340,549)	(5,983,335)	860,045,212
<b>TOTAL EXPENDITURES</b>					
CCAP	9,243,213	(49,971)	-	(49,971)	9,193,242
EXECUTIVE OFFICE	1,690,970	(9,088)	-	(9,088)	1,671,881
GENERAL ADMINISTRATION OPERATIONS	18,426,974	-	-	-	18,426,974
FISCAL SERVICES	7,534,499	(27,098)	-	(27,098)	7,507,402
MENTAL HEALTH BUREAU ADMINISTRATION/PROGRAM	19,469,403	(23,108)	-	(23,108)	19,466,295
CONTRACTS ADMINISTRATION	3,819,388	(18,024)	-	(18,024)	3,801,364
MANAGEMENT INFORMATION SYSTEMS	14,930,159	(917,118)	-	(917,118)	14,013,040
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	151,079,678	-	-	-	151,079,678
DMH DIRECTLY OPERATED MH PROG-SPECIAL	24,825,177	-	-	-	24,825,177
LIFE SUPPORT/SUPPLEMENTARY RATES	6,727,987	-	(4,340,549)	(4,340,549)	2,387,439
DHS	88,643,122	-	-	-	88,643,122
PUBLIC GUARDIAN	8,551,099	-	-	-	8,551,099
TAR/OFFICE OF MANAGED CARE	5,114,880	-	-	-	5,114,880
FEE FOR SERVICE	87,277,448	-	-	-	87,277,448
STATE HOSPITAL	53,666,311	-	-	-	53,666,311
UNALLOWED COST	60,570,373	-	-	-	60,570,373
CONTRACT PROVIDERS	474,224,482	-	-	-	474,224,482
CARRY FORWARD - CCAP - WORKSHEET 3-A	9,809,699	(80,501)	-	(80,501)	9,749,198
CARRY FORWARD - DMH - WORKSHEET 3-B	5,021,755	(765,176)	-	(765,176)	4,256,579
TOTAL EXPENDITURES	1,048,636,392	(1,870,063)	(4,340,549)	(6,210,832)	1,042,425,761

\*Adjustment is made to align 2001-02  
expenditures to reflect 2003-04 programs.  
(See worksheet 1 for details)

ADMINISTRATION OVERHEAD RATE

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

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

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

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 details

(1)

(2)

	DMH Directly Operated Programs			Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
<b>CCAP</b>						
EXECUTIVE OFFICE	360,264	-	360,264	5,512	-	5,512
GENERAL ADMINISTRATION OPERATIONS	5,983,814	-	5,983,814	-	-	-
FISCAL SERVICES	1,705,897	-	1,705,897	18,038	-	18,038
MENTAL HEALTH BUREAU ADMINISTRATION/	3,589,622	-	3,589,622	8,204	-	8,204
CONTRACTS ADMINISTRATION	-	-	-	13,681	-	13,681
MANAGEMENT INFORMATION SYSTEMS	703,351	-	703,351	45,231	-	45,231
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	-	156,199,470	156,199,470	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	8,456,724	8,456,724	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>12,342,749</b>	<b>184,656,194</b>	<b>176,998,943</b>	<b>90,645</b>	<b>-</b>	<b>90,645</b>

<b>SRVC &amp; SUPP / OTHER CHAR / FX ASSETS</b>						
<b>CCAP</b>						
EXECUTIVE OFFICE	2,190,021	-	2,190,021	33,509	-	33,509
GENERAL ADMINISTRATION OPERATIONS	44,258	-	44,258	677	-	677
FISCAL SERVICES	8,257,720	-	8,257,720	-	-	-
MENTAL HEALTH BUREAU ADMINISTRATION/	111,232	-	111,232	1,184	-	1,184
CONTRACTS ADMINISTRATION	372,576	-	372,576	3,793	-	3,793
MANAGEMENT INFORMATION SYSTEMS	-	-	-	479	-	479
DMH DIRECTLY OPERATED MH PROGRAMS-GENERAL	3,532,183	-	3,532,183	152,578	-	152,578
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	28,228,542	28,228,542	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	3,024,446	3,024,446
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>14,507,991</b>	<b>33,012,183</b>	<b>47,520,174</b>	<b>192,198</b>	<b>3,024,446</b>	<b>3,216,644</b>

<b>TOTAL EXPENDITURES</b>						
CCAP	2,190,021	-	2,190,021	33,509	-	33,509
EXECUTIVE OFFICE	404,522	-	404,522	6,189	-	6,189
GENERAL ADMINISTRATION OPERATIONS	14,241,334	-	14,241,334	-	-	-
FISCAL SERVICES	1,817,128	-	1,817,128	19,202	-	19,202
MENTAL HEALTH BUREAU ADMINISTRATION/	3,962,201	-	3,962,201	11,997	-	11,997
CONTRACTS ADMINISTRATION	-	-	-	14,140	-	14,140
MANAGEMENT INFORMATION SYSTEMS	4,235,534	-	4,235,534	197,807	-	197,807
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	184,428,012	184,428,012	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	13,240,365	13,240,365	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	3,024,446	3,024,446
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,850,740</b>	<b>197,668,377</b>	<b>224,518,117</b>	<b>282,844</b>	<b>3,024,446</b>	<b>3,307,290</b>

		DMH OH	12.4758%		DMH OH	8.2440%
		CCAP	1.1078%		CCAP	1.1078%
ADMIN. OVERHEAD RATE FOR 2003/2004	26,850,740 / 197,668,377 =		13.5837%	282,844 / 3,024,446 =		9.3518%
ADMIN. OVERHEAD RATE FOR 2002/2003	29,331,116 / 189,562,900 =		15.4730%	381,248 / 2,874,725 =		12.8162%

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

Worksheet 4 for Indirect/Direct Cost details

(3a)

(3b)

(4)

	In-State MH Contract Providers			Consultation, Out of State, & Other Contractors			DHS		
	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>									
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	167,748	-	167,748
MENTAL HEALTH BUREAU ADMINISTRATION/	9,019,649	-	9,019,649	161,181	-	161,181	369,408	-	369,408
CONTRACTS ADMINISTRATION	4,397,122	-	4,397,122	56,815	-	56,815	40,995	-	40,995
MANAGEMENT INFORMATION SYSTEMS	2,526,231	-	2,526,231	-	-	-	78,171	-	78,171
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>21,134,647</b>	<b>-</b>	<b>21,134,647</b>	<b>306,768</b>	<b>-</b>	<b>306,768</b>	<b>715,972</b>	<b>-</b>	<b>715,972</b>

<b>SRVC &amp; SUPP / OTHER CHAR / FX ASSETS</b>									
CCAP	5,502,868	-	5,502,868	98,336	-	98,336	241,030	-	241,030
EXECUTIVE OFFICE	111,206	-	111,206	1,987	-	1,987	4,671	-	4,671
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-	-	-	-
FISCAL SERVICES	279,492	-	279,492	4,949	-	4,949	12,242	-	12,242
MENTAL HEALTH BUREAU ADMINISTRATION/	936,178	-	936,178	16,730	-	16,730	40,424	-	40,424
CONTRACTS ADMINISTRATION	147,404	-	147,404	1,672	-	1,672	654	-	654
MANAGEMENT INFORMATION SYSTEMS	11,435,381	-	11,435,381	-	-	-	391,314	-	391,314
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	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	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>18,412,530</b>	<b>496,681,573</b>	<b>515,094,103</b>	<b>123,674</b>	<b>8,875,704</b>	<b>8,999,377</b>	<b>690,535</b>	<b>87,020,284</b>	<b>87,710,819</b>

<b>TOTAL EXPENDITURES</b>									
CCAP	5,502,868	-	5,502,868	98,336	-	98,336	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 ADMINISTRATION/	9,955,828	-	9,955,828	177,911	-	177,911	409,832	-	409,832
CONTRACTS ADMINISTRATION	4,544,528	-	4,544,528	58,488	-	58,488	41,649	-	41,649
MANAGEMENT INFORMATION SYSTEMS	13,961,612	-	13,961,612	-	-	-	469,485	-	469,485
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	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	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>39,547,177</b>	<b>496,681,573</b>	<b>536,228,751</b>	<b>430,443</b>	<b>8,875,704</b>	<b>9,306,146</b>	<b>1,406,508</b>	<b>87,020,284</b>	<b>88,426,792</b>

DMH OH 6.8544%  
CCAP 1.1078%  
39,547,177 / 496,681,573 = 7.9623%  
6.3049%

DMH OH 3.7417%  
CCAP 1.1078%  
430,443 / 8,875,704 = 4.8497%  
6.3049%

DMH OH 1.3383%  
CCAP 0.2770%  
1,406,508 / 87,020,284 = 1.6163%  
1,080,720 / 81,464,004 = 1.3389%

ADMIN. OVERHEAD RATE FOR 2003/2004  
ADMIN. OVERHEAD RATE FOR 2002/2003

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

Worksheet 4 for Indirect/Direct Cost details

	(5)			(6)			(7)		
	Public Guardian			TAR / Office of Managed Care			Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>									
CCAP	-	-	-	-	-	-	-	-	-
EXECUTIVE OFFICE	15,570	-	15,570	10,484	-	10,484	59,640	-	59,640
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	-	-	-	-	-	-	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-SPEC/	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	5,502,949	5,502,949	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	5,520,642	5,520,642	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-	-	-	-
SO/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>643,626</b>	<b>5,502,949</b>	<b>6,146,575</b>	<b>265,308</b>	<b>5,520,642</b>	<b>5,786,150</b>	<b>1,306,370</b>	<b>-</b>	<b>1,306,370</b>
<b>PRVC &amp; SUPP / OTHER CHAR / FIX ASSETS</b>									
CCAP	94,650	-	94,650	63,730	-	63,730	362,546	-	362,546
EXECUTIVE OFFICE	1,913	-	1,913	1,288	-	1,288	7,327	-	7,327
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 ADMINISTRATION/	14,670	-	14,670	7,328	-	7,328	60,804	-	60,804
CONTRACTS ADMINISTRATION	-	-	-	-	-	-	5,181	-	5,181
MANAGEMENT INFORMATION SYSTEMS	20,869	-	20,869	-	-	-	1,316,490	-	1,316,490
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPEC/	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	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	-	-	-	-	-	-	-	-	-
SO/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>465,719</b>	<b>3,040,004</b>	<b>3,505,723</b>	<b>349,818</b>	<b>231,345</b>	<b>581,162</b>	<b>2,796,427</b>	<b>84,538,984</b>	<b>87,335,411</b>
<b>TOTAL EXPENDITURES</b>									
CCAP	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
GENERAL ADMINISTRATION OPERATIONS	569,653	-	569,653	474,711	-	474,711	-	-	-
FISCAL SERVICES	54,239	-	54,239	36,621	-	36,621	1,263,996	-	1,263,996
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	-	1,649,852
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPEC/	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	8,542,952	8,542,952	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	5,752,186	5,752,186	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-	-	84,538,984	84,538,984
STATE HOSPITAL	-	-	-	-	-	-	-	-	-
SO/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,109,545</b>	<b>8,542,952</b>	<b>9,652,498</b>	<b>615,126</b>	<b>5,752,186</b>	<b>6,367,312</b>	<b>4,102,796</b>	<b>84,538,984</b>	<b>89,641,781</b>
		DMH OH	11.8799%		DMH OH	9.5859%		DMH OH	4.4243%
		CCAP	1.1079%		CCAP	1.1079%		CCAP	0.4289%
ADMIN. OVERHEAD RATE FOR 2003/2004	1,109,545 /	8,542,952 =	12.9678%	615,126 /	5,752,186 =	10.6838%	4,102,796 /	84,538,984 =	4.8531%
ADMIN. OVERHEAD RATE FOR 2002/2003	1,387,783 /	8,589,377 =	16.1570%	776,063 /	5,404,076 =	14.3428%	4,302,215 /	90,718,389 =	4.7425%



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 details

	(8)			(9)		
	SD/MC UNREIMBURSABLE COSTS			STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	88,323	-	88,323	19,677	-	19,677
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	289,020	-	289,020	64,389	-	64,389
MENTAL HEALTH BUREAU ADMINISTRATION/I	131,448	-	131,448	173,074	-	173,074
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	65,101	-	65,101
DMH DIRECTLY OPERATED MH.PROGRAMS-G	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	336,215	336,215	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>508,791</b>	<b>336,215</b>	<b>845,006</b>	<b>322,242</b>	<b>-</b>	<b>322,242</b>
<b>SRVC &amp; SUPP / OTHER CHAR /FIX ASSETS</b>						
CCAP	536,907	-	536,907	119,615	-	119,615
EXECUTIVE OFFICE	10,850	-	10,850	2,417	-	2,417
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	18,657	-	18,657	4,157	-	4,157
MENTAL HEALTH BUREAU ADMINISTRATION/I	60,776	-	60,776	19,848	-	19,848
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	219,605	-	219,605
DMH DIRECTLY OPERATED MH.PROGRAMS-G	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	43,185,230	43,185,230
SD/MC UNREIMBURSABLE COSTS	-	48,124,310	48,124,310	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>627,191</b>	<b>48,124,310</b>	<b>48,751,501</b>	<b>365,641</b>	<b>43,185,230</b>	<b>43,550,871</b>
<b>TOTAL EXPENDITURES</b>						
CCAP	536,907	-	536,907	119,615	-	119,615
EXECUTIVE OFFICE	99,173	-	99,173	22,094	-	22,094
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	307,677	-	307,677	68,548	-	68,548
MENTAL HEALTH BUREAU ADMINISTRATION/I	192,224	-	192,224	192,922	-	192,922
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	284,706	-	284,706
DMH DIRECTLY OPERATED MH.PROGRAMS-G	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	43,185,230	43,185,230
SD/MC UNREIMBURSABLE COSTS	-	48,460,526	48,460,526	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,135,982</b>	<b>48,460,526</b>	<b>49,596,507</b>	<b>687,883</b>	<b>43,185,230</b>	<b>43,873,113</b>

		DMH OH	1.2382%		DMH OH	1.3159%
		CCAP	1.1079%		CCAP	0.2770%
ADMIN. OVERHEAD RATE FOR 2003/2004	1,135,982 / 48,460,526 =	2.3441%		687,883 / 43,185,230 =	1.5929%	
ADMIN. OVERHEAD RATE FOR 2002/2003	657,056 / 36,054,425 =	1.8224%		685,104 / 43,706,600 =	1.5675%	

COUNTY OF LOS ANGELES  
DEPARTMENT OF MENTAL HEALTH  
FY 2003-2004 YEAR-END COST REPORT  
**INDIRECT COST RATE BY PROGRAM**

(10)

See Worksheet 4 for Indirect/Direct Cost details

	Grand Total		
	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>			
CCAP	-	-	-
EXECUTIVE OFFICE	1,520,534	-	1,520,534
GENERAL ADMINISTRATION OPERATIONS	6,422,413	-	6,422,413
FISCAL SERVICES	6,919,271	-	6,919,271
MENTAL HEALTH BUREAU ADMINISTRATION	14,361,065	-	14,361,065
CONTRACTS ADMINISTRATION	4,656,398	-	4,656,398
MANAGEMENT INFORMATION SYSTEMS	3,757,639	-	3,757,639
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	156,199,470	156,199,470
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	8,456,724	8,456,724
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-
OHS	-	-	-
PUBLIC GUARDIAN	-	5,502,949	5,502,949
TAR/OFFICE OF MANAGED CARE	-	5,820,842	5,820,842
FEE FOR SERVICE	-	-	-
STATE HOSPITAL	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>37,637,319</b>	<b>176,016,200</b>	<b>213,653,519</b>
<b>SRVC &amp; SUPP / OTHER CHAR / FX ASSETS</b>			
CCAP	9,243,213	-	9,243,213
EXECUTIVE OFFICE	186,794	-	186,794
GENERAL ADMINISTRATION OPERATIONS	8,863,286	-	8,863,286
FISCAL SERVICES	1,481,475	-	1,481,475
MENTAL HEALTH BUREAU ADMINISTRATION	1,533,128	-	1,533,128
CONTRACTS ADMINISTRATION	155,391	-	155,391
MANAGEMENT INFORMATION SYSTEMS	17,068,438	-	17,068,438
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	26,228,542	26,228,542
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	4,783,641	4,783,641
LIFE SUPPORT/SUPPLEMENTARY RATES	-	3,024,448	3,024,448
OHS	-	87,020,284	87,020,284
PUBLIC GUARDIAN	-	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	-	43,185,230	43,185,230
SD/MC UNREIMBURSABLE COSTS	-	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
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>38,531,724</b>	<b>807,734,062</b>	<b>846,265,787</b>

<b>TOTAL EXPENDITURES</b>			
CCAP	9,243,213	-	9,243,213
EXECUTIVE OFFICE	1,707,328	-	1,707,328
GENERAL ADMINISTRATION OPERATIONS	15,285,698	-	15,285,698
FISCAL SERVICES	8,400,745	-	8,400,745
MENTAL HEALTH BUREAU ADMINISTRATION	15,894,193	-	15,894,193
CONTRACTS ADMINISTRATION	4,811,789	-	4,811,789
MANAGEMENT INFORMATION SYSTEMS	20,826,077	-	20,826,077
DMH DIRECTLY OPERATED MH PROGRAMS-G	-	184,428,012	184,428,012
DMH DIRECTLY OPERATED MH. PROG-SPECI	-	13,240,365	13,240,365
LIFE SUPPORT/SUPPLEMENTARY RATES	-	3,024,448	3,024,448
OHS	-	87,020,284	87,020,284
PUBLIC GUARDIAN	-	8,542,952	8,542,952
TAR/OFFICE OF MANAGED CARE	-	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	-	48,480,528	48,480,528
IN-STATE MH CONTRACT PROVIDERS	-	496,681,573	496,681,573
OTHER CONTRACT PROVIDERS	-	8,875,704	8,875,704
<b>TOTAL EXPENDITURES</b>	<b>76,169,043</b>	<b>983,750,262</b>	<b>1,059,919,306</b>

ADMIN. OVERHEAD RATE FOR 2003/2004  
ADMIN. OVERHEAD RATE FOR 2002/2003

County: Los Angeles  
 County Code: 19

Legal Entity Number	Mode	A	CR B	CR C	CR D	CR E	CR F	CR G
Legal Entity Number	Mode	Mode Total	Service Function 03	Service Function 04	Service Function 05	Service Function 06	Service Function 10	Service Function 12
1	Allocation Percentage	100.00%	3.23%	12.65%	0.05%	0.00%	2.16%	0.05%
2	Total Units		3,085,432	12,087,334	45,115	295	16,14,277	59,391
3	Gross Cost	153,625,637	4,983,769	19,439,529	72,657	474	3,325,250	122,340
4	Cost per Unit		1.61	1.61	1.61	1.61	2.08	2.06
5	SMA per Unit		1.83	1.83	1.83	1.83	2.36	2.36
6	Published Charge per Unit		1.46	1.46	1.46	1.46	1.87	1.87
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units		365,857	2,058,581	185	185	237,964	7,598
9A	Medicare/Medi-Cal Crossover Units		1,089,313	4,659,713	180	180	654,747	15,240
10	Enhanced SD/MC (Children) Units		135	96,424			55,161	
10A	Enhanced SD/MC (Refugees) Units		3,162	4,569			1,881	
11	Healthy Families (SED) Units		3,460	15,117			9,014	815
11A	Non-Medi-Cal Units		13,668	25,103	45,115		15,816	965
12	Medi-Cal Costs	16,870,861	588,395	3,310,743	217	217	490,223	15,603
13A	Medi-Cal Costs	43,027,139	1,719,736	7,610,879	257	257	1,142,724	31,393
14	Medi-Cal SMA Upper Limits	18,035,656	689,518	3,787,203	247	247	961,642	17,934
14A	Medi-Cal Published Charges	48,492,737	1,959,843	8,887,785	283	283	1,309,203	35,966
15A	Medi-Cal Negotiated Rates	15,265,236	534,151	3,005,528	197	197	445,030	14,210
16	Medi-Cal Negotiated Rates	38,921,808	1,561,197	7,080,801	234	234	1,037,377	28,499
17	Medicare/Medi-Cal Crossover Costs	2,014,980	461	121			46,803	
17A	Medicare/Medi-Cal Crossover Costs	4,785,564	185,075	185,075			113,826	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	2,270,060	247	137			53,393	
18A	Medicare/Medi-Cal Crossover Published Charges	5,396,983	5,786	8,388			130,180	
19A	Medicare/Medi-Cal Crossover Negotiated Rates	1,821,984	197	110			42,507	
20A	Medicare/Medi-Cal Crossover Negotiated Rates	4,328,361	4,617	6,700			103,161	
21	Enhanced SD/MC Costs	62,823	6,085	7,360			3,885	
21A	Enhanced SD/MC Costs	71,193	5,766	8,388			4,483	
22A	Enhanced SD/MC SMA Upper Limits	619	197	110				
23A	Enhanced SD/MC Published Charges	58,905	4,817	6,700			3,636	
24A	Enhanced SD/MC Negotiated Rates	3,260	637	837				
25	Enhanced SD/MC (Refugees) Costs	3,661	611	811				
26	Enhanced SD/MC (Refugees) SMA Upper Limits	2,946	488	664				
27	Enhanced SD/MC (Refugees) Published Charges	164,425	5,267	24,312			18,568	1,679
28	Enhanced SD/MC (Refugees) Negotiated Rates	317,209	22,014	40,372			32,879	1,968
29	Healthy Families Costs	186,569	6,265	27,854			21,273	1,923
30	Healthy Families SMA Upper Limits	359,178	25,049	45,938			37,326	2,277
30A	Healthy Families Published Charges	146,972	5,051	22,071			16,858	1,574
31	Healthy Families Published Charges	287,225	19,984	36,860			26,578	1,825
32	Healthy Families Negotiated Rates							
33	Non-Medi-Cal Costs	58,378,986	2,822,753	6,090,210	72,657	0	1,477,031	71,627

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998 (08/04)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	H	I	J	K	L	M	N
Mode: 15 - Outpatient (Program 1)		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%	0.01%
2	Total Units	3,469	60	5,150	620,121	259,464	23,622,704	116,745
3	Gross Cost	7,146	124	10,708	1,260,395	988,275	48,859,385	239,453
4	Cost per Unit	2.06	2.06	2.08	2.05	2.06	2.06	2.06
5	SMA per Unit	2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit	1.87	1.87	1.87	1.87	1.87	1.87	1.87
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	30	30	1,890	106,350	33,605	2,305,311	
8A				1,760	253,859	82,733	6,119,758	
9	Medicare/Medi-Cal Crossover Units			2,000	12,045		930,705	
9A							60	
10	Enhanced SD/MC (Children) Units							
10A								
10B	Enhanced SD/MC (Refugees) Units							
10B								
11	Healthy Families (SED) Units							
11A								
12	Non-Medi-Cal Units	3,468		2,000	242,984	170,990	13,706,868	116,245
13	Medi-Cal Costs			3,930	221,124	68,035	4,913,503	
13A				2,620	57,821	170,422	12,900,081	
14	Medi-Cal SMA Upper Limits			4,480	250,086	79,780	5,629,334	
14A				2,974	599,100	185,250	14,442,030	
15	Medi-Cal Published Charges			3,534	198,875	63,215	4,480,532	
15A				2,366	474,711	154,711	11,443,847	
16	Medi-Cal Negotiated Rates							
16A								
17	Medicare/Medi-Cal Crossover Costs							
17A								
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A								
19	Medicare/Medi-Cal Crossover Published Charges							
19A								
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A								
21	Enhanced SD/MC Costs							
21A								
22	Enhanced SD/MC SMA Upper Limits							
22A								
23	Enhanced SD/MC Published Charges							
23A								
24	Enhanced SD/MC Negotiated Rates							
24A								
25	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A								
29	Healthy Families Costs							
29A								
30	Healthy Families SMA Upper Limits							
30A								
31	Healthy Families Published Charges							
31A								
32	Healthy Families Negotiated Rates							
32A								
33	Non-Medi-Cal Costs	7,146		4,196	605,216	352,222	28,234,781	239,453

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998 (08/04)

County: Los Angeles  
County Code: 19

FISCAL YEAR 2003 - 2004

	CR O	CR P	CR Q	CR R	CR S	CR T	CR U
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	0.07%	7.70%	0.03%	0.04%	0.24%	0.06%	26.37%
2	973	5,741,934	25,749	30,063	176,952	34,224	10,206,377
3	2,004	11,827,812	53,040	61,866	364,503	135,849	40,509,321
4	2.06	2.06	2.06	2.06	2.06	3.97	3.97
5	2.38	2.38	2.38	2.38	2.38	4.37	4.37
6	1.87	1.87	1.87	1.87	1.87	3.57	3.57
7	Negotiated Rate / Cost per Unit						
8	07/01/03 - 06/30/03	509	735,240	2,119		5,825	965,119
8A	10/01/03 - 06/30/04	344	1,485,743	8,433		6,315	2,638,699
9	07/01/03 - 06/30/03	165,469					176,197
9A	10/01/03 - 06/30/04	339,669					373,353
10	07/01/03 - 06/30/03	209					1,785
10A	10/01/03 - 06/30/04						390
10B	Enhanced SD/MC (Refugees) Units						5,320
11	07/01/03 - 06/30/03	4,631					11,340
11A	10/01/03 - 06/30/04	5,961		406			11,340
12	Non-Medi-Cal Units	120	3,007,112	16,789	30,083	22,284	5,001,594
13	07/01/03 - 06/30/03	1,048	1,510,401	4,365		22,328	3,654,004
13A	10/01/03 - 06/30/04	708	3,080,482	13,256		25,067	10,474,077
14	07/01/03 - 06/30/03	1,201	1,730,446	5,001		24,581	4,353,040
14A	10/01/03 - 06/30/04	812	3,606,363	15,187		27,597	11,031,115
15	07/01/03 - 06/30/03	962	1,371,159	3,863		20,081	3,556,145
15A	10/01/03 - 06/30/04	643	2,778,309	12,033		22,845	8,420,155
16	07/01/03 - 06/30/03						
16A	10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	340,850					689,398
17A	10/01/03 - 06/30/04	699,478					1,481,981
18	Medicare/Medi-Cal Crossover SMA Upper Limits	390,507					769,981
18A	10/01/03 - 06/30/04	801,363					1,631,353
19	Medicare/Medi-Cal Crossover Published Charges	309,427					628,023
19A	10/01/03 - 06/30/04	634,984					1,332,670
20	Medicare/Medi-Cal Crossover Negotiated Rates						
20A	10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	431					7,006
21A	10/01/03 - 06/30/04						
22	Enhanced SD/MC SMA Upper Limits	483					7,713
22A	10/01/03 - 06/30/04						
23	Enhanced SD/MC Published Charges	381					6,301
23A	10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates						
24A	10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs						1,548
25A	10/01/03 - 06/30/04						1,704
26	Enhanced SD/MC (Refugees) SMA Upper Limits						1,362
27	Enhanced SD/MC (Refugees) Published Charges						
28	Enhanced SD/MC (Refugees) Negotiated Rates						
29	Healthy Families Costs	9,539					21,117
29A	10/01/03 - 06/30/04	12,276		636			47,386
30	Healthy Families SMA Upper Limits	10,929					23,248
30A	10/01/03 - 06/30/04	14,058		656			62,178
31	Healthy Families Published Charges	6,640					18,992
31A	10/01/03 - 06/30/03	11,147		789			42,828
32	Healthy Families Negotiated Rates						
32A	10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs	247	6,194,351	34,564	61,968	89,454	20,622,784

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

County: Los Angeles  
County Code: 19

Line Item	Description	CR			CR			CR			AA Service Function	AB Service Function
		V Service Function	W Service Function	X Service Function	Y Service Function	Z Service Function	AA Service Function	AB Service Function				
1	Allocation Percentage	0.01%	14.15%									
2	Total Units	47,150	6,701	6,787,513								
3	Gross Cost	187,158	21,458	21,736,021								
4	Cost per Unit	3.97	3.20	3.20								
5	SMA per Unit	4.37	3.52	3.52								
6	Published Charge per Unit	3.57	2.88	2.88								
7	Negotiated Rate / Cost per Unit											
8	Medi-Cal Units			551,253								
8A				1,899,207								
9	Medicare/Medi-Cal Crossover Units			47,863								
9A				122,793								
10	Enhanced SD/MC (Children) Units			2,502								
10A				4,216								
10B	Enhanced SD/MC (Refugees) Units			10,938								
11	Healthy Families (SED) Units			10,938								
11A				4,348,841								
12	Non-Medi-Cal Units	47,150	6,701	4,348,841								
13	Medi-Cal Costs			1,765,229								
13A				5,441,542								
14	Medi-Cal SMA Upper Limits			1,940,411								
14A				5,981,561								
15	Medi-Cal Published Charges			1,887,608								
15A				4,884,004								
16	Medi-Cal Negotiated Rates											
16A												
17	Medicare/Medi-Cal Crossover Costs			159,268								
17A				392,208								
18	Medicare/Medi-Cal Crossover SMA Upper Limits			168,478								
18A				432,231								
19	Medicare/Medi-Cal Crossover Published Charges			137,845								
19A				353,644								
20	Medicare/Medi-Cal Crossover Negotiated Rates											
20A												
21	Enhanced SD/MC Costs			8,012								
21A												
22	Enhanced SD/MC SMA Upper Limits			8,607								
22A												
23	Enhanced SD/MC Published Charges			7,206								
23A												
24	Enhanced SD/MC Negotiated Rates											
24A												
25	Enhanced SD/MC (Refugees) Costs											
25A												
26	Enhanced SD/MC (Refugees) SMA Upper Limits											
26A												
27	Enhanced SD/MC (Refugees) Published Charges											
27A												
28	Enhanced SD/MC (Refugees) Negotiated Rates											
28A												
29	Healthy Families Costs			13,501								
29A				35,026								
30	Healthy Families SMA Upper Limits			14,340								
30A												
31	Healthy Families Published Charges			30,502								
31A				12,142								
32	Healthy Families Negotiated Rates			31,501								
32A												
33	Non-Medi-Cal Costs	187,158	21,458	13,526,234								

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986 (06/04)

County: Los Angeles  
County Code: 19

	A	B	C	D	E	F	G
	Mode Total	Service Function 03	Service Function 04	Service Function 06	Service Function 10	Service Function 12	Service Function 17
1	100.00%	0.92%	21.52%	1.15%	0.38%	0.06%	0.47%
2	Total Units	8,435	197,330	10,361	2,651	447	3,250
3	Gross Cost	1,310,882	282,001	14,806	4,999	840	6,107
4	Cost per Unit	1.43	1.43	1.43	1.88	1.88	1.88
5	SMA per Unit	1.83	1.83	1.83	2.36	2.36	2.36
6	Published Charge per Unit	1.83	1.83	1.83	2.36	2.36	2.36
7	Negotiated Rate / Cost per Unit	1.43	1.43	1.43	1.88	1.88	1.88
8	Medi-Cal Units	2,996	46,635	179	344		
8A		4,418	143,084	8,294	1,998		
9	Medicare/Medi-Cal Crossover Units						
9A							
10	Enhanced SD/MC (Children) Units						
10A							
10B	Enhanced SD/MC (Refugees) Units						
11	Healthy Families (SED) Units						
11A							
12	Non-Medi-Cal Units	1,024	7,811	4,057	495	103	3,250
13	Medi-Cal Costs	329,359	66,645	336	647		
13A		870,002	204,479	8,994	3,750		
14	Medi-Cal SMA Upper Limits	418,163	85,342	422	812		
14A		1,106,579	8,061	261,844	4,711		
15	Medi-Cal Published Charges	418,163	85,342	422	812		
15A		1,106,579	8,061	261,844	4,711		
16	Medi-Cal Negotiated Rates	329,618	66,688	337	647		
16A		870,709	204,810	9,000	3,752		
17	Medicare/Medi-Cal Crossover Costs						
17A							
18	Medicare/Medi-Cal Crossover SMA Upper Limits						
18A							
19	Medicare/Medi-Cal Crossover Published Charges						
19A							
20	Medicare/Medi-Cal Crossover Negotiated Rates						
20A							
21	Enhanced SD/MC Costs						
21A							
22	Enhanced SD/MC SMA Upper Limits						
22A							
23	Enhanced SD/MC Published Charges						
23A							
24	Enhanced SD/MC Negotiated Rates						
24A							
25	Enhanced SD/MC (Refugees) Costs						
25A							
26	Enhanced SD/MC (Refugees) SMA Upper Limits						
26A							
27	Enhanced SD/MC (Refugees) Published Charges						
27A							
28	Enhanced SD/MC (Refugees) Negotiated Rates						
28A							
29	Healthy Families Costs						
29A							
30	Healthy Families SMA Upper Limits						
30A							
31	Healthy Families Published Charges						
31A							
32	Healthy Families Negotiated Rates						
32A							
33	Non-Medi-Cal Costs	111,290	1,483	10,877	5,612	913	6,107
33A							

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986 (06/04)

County: Los Angeles  
County Code: 19

	Legal Entity: Aspen Health Services Legal Entity Number: 00519 Mode: 15 - Outpatient (Program 1)	NR H Service Function	NR I Service Function	NR J Service Function	NR K Service Function	NR L Service Function	NR M Service Function	NR N Service Function
1	Allocation Percentage	41	42	47	52	58	61	62
2	Total Units	0.51%	30.50%	3.59%	0.19%	23.52%	0.46%	12.78%
3	Gross Cost	3,535	215,744	25,034	1,309	164,071	1,823	50,594
4	Cost per Unit	6,942	405,340	47,033	2,459	308,257	8,049	167,685
5	SMA per Unit	1.88	1.88	1.88	1.88	1.88	3.32	3.31
6	Published Charge per Unit	2.36	2.36	2.36	2.36	2.36	4.37	4.37
7	Negotiated Rate / Cost per Unit	1.88	1.88	1.88	1.88	1.88	3.32	3.32
8	Medi-Cal Units	1,721	38,357	3,445	1,188	86,866	661	19,305
8A	Medi-Cal Units	1,814	155,686	18,867	121	77,185	952	37,971
9	Medicare/Medi-Cal Crossover Units							
10	Enhanced SD/MC (Children) Units							
10B	Enhanced SD/MC (Refugees) Units							
11	Healthy Families (SED) Units							
12	Non-Medi-Cal Units							
13	Medi-Cal Costs	3,408	40,772	5,488	227	163,242	2,193	40,778
13A	Medi-Cal Costs	3,408	292,503	35,071	227	145,015	3,159	125,833
14	Medi-Cal SMA Upper Limits	4,281	51,214	6,894	280	205,051	2,889	53,773
14A	Medi-Cal SMA Upper Limits	4,281	367,419	44,054	280	182,157	4,160	165,833
15	Medi-Cal Published Charges	4,281	51,214	6,894	280	205,051	2,889	53,773
15A	Medi-Cal Published Charges	4,281	367,419	44,054	280	182,157	4,160	165,833
16	Medi-Cal Negotiated Rates	3,410	292,690	35,084	227	145,108	3,181	126,064
16A	Medi-Cal Negotiated Rates							
17	Medicare/Medi-Cal Crossover Costs							
17A	Medicare/Medi-Cal Crossover Costs							
18	Medicare/Medi-Cal Crossover SMA Upper Limits							
18A	Medicare/Medi-Cal Crossover SMA Upper Limits							
19	Medicare/Medi-Cal Crossover Published Charges							
19A	Medicare/Medi-Cal Crossover Published Charges							
20	Medicare/Medi-Cal Crossover Negotiated Rates							
20A	Medicare/Medi-Cal Crossover Negotiated Rates							
21	Enhanced SD/MC Costs							
21A	Enhanced SD/MC Costs							
22	Enhanced SD/MC SMA Upper Limits							
22A	Enhanced SD/MC SMA Upper Limits							
23	Enhanced SD/MC Published Charges							
23A	Enhanced SD/MC Published Charges							
24	Enhanced SD/MC Negotiated Rates							
24A	Enhanced SD/MC Negotiated Rates							
25	Enhanced SD/MC (Refugees) Costs							
25A	Enhanced SD/MC (Refugees) Costs							
26	Enhanced SD/MC (Refugees) SMA Upper Limits							
26A	Enhanced SD/MC (Refugees) SMA Upper Limits							
27	Enhanced SD/MC (Refugees) Published Charges							
27A	Enhanced SD/MC (Refugees) Published Charges							
28	Enhanced SD/MC (Refugees) Negotiated Rates							
28A	Enhanced SD/MC (Refugees) Negotiated Rates							
29	Healthy Families Costs							
29A	Healthy Families Costs							
30	Healthy Families SMA Upper Limits							
30A	Healthy Families SMA Upper Limits							
31	Healthy Families Published Charges							
31A	Healthy Families Published Charges							
32	Healthy Families Negotiated Rates							
32A	Healthy Families Negotiated Rates							
33	Non-Medi-Cal Costs	3,233	72,066	6,474	2,232	667	1,054	



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1968 (06/04)

County: Los Angeles  
County Code: 18

	NR		NR		P	Q	R	S	T	U
	O	Service Function	Service Function	Service Function						
1	Allocation Percentage	0.09%	3.45%	77						
2	Total Units	371	16,199							
3	Gross Cost	1,231	45,166							
4	Cost per Unit	3.32	2.79							
5	SMA per Unit	4.37	3.52							
6	Published Charge per Unit	4.37	3.52							
7	Negotiated Rate / Cost per Unit	3.32	2.79							
8	Medi-Cal Units		1,765							
8A	Medi-Cal Units	320	14,414							
9	Medicare/Medi-Cal Crossover Units									
9A	Medicare/Medi-Cal Crossover Units									
10	Enhanced SD/MC (Children) Units									
10A	Enhanced SD/MC (Children) Units									
10B	Enhanced SD/MC (Refugees) Units									
11	Healthy Families (SED) Units									
11A	Healthy Families (SED) Units									
12	Non-Medi-Cal Units	51								
13	Medi-Cal Costs		4,977							
13A	Medi-Cal Costs	1,062	40,189							
14	Medi-Cal SMA Upper Limits		6,283							
14A	Medi-Cal SMA Upper Limits	1,398	50,737							
15	Medi-Cal Published Charges		8,283							
15A	Medi-Cal Published Charges	1,398	50,737							
16	Medi-Cal Negotiated Rates		4,980							
16A	Medi-Cal Negotiated Rates	1,062	40,215							
17	Medicare/Medi-Cal Crossover Costs									
17A	Medicare/Medi-Cal Crossover Costs									
18	Medicare/Medi-Cal Crossover SMA Upper Limits									
18A	Medicare/Medi-Cal Crossover SMA Upper Limits									
19	Medicare/Medi-Cal Crossover Published Charges									
19A	Medicare/Medi-Cal Crossover Published Charges									
20	Medicare/Medi-Cal Crossover Negotiated Rates									
20A	Medicare/Medi-Cal Crossover Negotiated Rates									
21	Enhanced SD/MC Costs									
21A	Enhanced SD/MC Costs									
22	Enhanced SD/MC SMA Upper Limits									
22A	Enhanced SD/MC SMA Upper Limits									
23	Enhanced SD/MC Published Charges									
23A	Enhanced SD/MC Published Charges									
24	Enhanced SD/MC Negotiated Rates									
24A	Enhanced SD/MC Negotiated Rates									
25	Enhanced SD/MC (Refugees) Costs									
25A	Enhanced SD/MC (Refugees) Costs									
26	Enhanced SD/MC (Refugees) SMA Upper Limits									
26A	Enhanced SD/MC (Refugees) SMA Upper Limits									
27	Enhanced SD/MC (Refugees) Published Charges									
27A	Enhanced SD/MC (Refugees) Published Charges									
28	Enhanced SD/MC (Refugees) Negotiated Rates									
28A	Enhanced SD/MC (Refugees) Negotiated Rates									
29	Healthy Families Costs									
29A	Healthy Families Costs									
30	Healthy Families SMA Upper Limits									
30A	Healthy Families SMA Upper Limits									
31	Healthy Families Published Charges									
31A	Healthy Families Published Charges									
32	Healthy Families Negotiated Rates									
32A	Healthy Families Negotiated Rates									
33	Non-Medi-Cal Costs									
33A	Non-Medi-Cal Costs									
										169

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
 ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
 MH 1868 (06/04)

DETAIL COST REPORT

County: Los Angeles  
 County Code: 19

Legal Entity	Mode Total	A	B	C	D	E	F	G
Legal Entity Number: 00170	Mode: 15 - Outpatient (Program 1)	03	04	10	12	34	41	
1 Allocation Percentage	100.00%	0.06%	19.31%	4.32%	0.04%	0.02%	0.85%	
2 Total Units	2,107	439,217	75,251	640	373	16,500	16,500	
3 Gross Cost	3,362,351	3,115	849,347	145,157	1,234	719	31,611	
4 Cost per Unit		1.48	1.48	1.93	1.93	1.93	1.93	
5 SMA per Unit		1.83	1.83	2.36	2.36	2.36	2.36	
6 Published Charge per Unit		1.48	1.48	1.93	1.93	1.83	1.83	
7 Negotiated Rate / Cost per Unit		1.48	1.48	1.93	1.93	1.83	1.83	
8 Medi-Cal Units		849	82,407	15,285	51			2,885
8A		1,236	234,760	55,004	488			9,199
9 Medicare/Medi-Cal Crossover Units								
9A								
10 Enhanced SD/MC (Children) Units								
10A								
10B Enhanced SD/MC (Refugees) Units								
11 Healthy Families (SED) Units								
11A								
12 Non-Medi-Cal Units			122,030	5,022	100	122	4,548	
13 Medi-Cal Costs	652,363	1,255	121,852	29,430	88			5,138
13A	1,860,656	1,860	347,103	109,045	943	484	17,718	
14 Medi-Cal SMA Upper Limits	800,428	1,654	150,905	36,025	120			6,259
14A	2,283,249	2,302	429,647	129,809	1,154	862	21,536	
15 Medi-Cal Published Charges	653,090	1,257	121,962	29,481	98			5,143
15A	1,662,865	1,662	347,474	106,158	944	484	17,735	
16 Medi-Cal Negotiated Rates	653,060	1,257	121,962	29,481	98			5,143
16A	1,962,695	1,862	347,474	106,158	944	484	17,735	
17 Medicare/Medi-Cal Crossover Costs								
17A								
18 Medicare/Medi-Cal Crossover SMA Upper Limits								
18A								
19 Medicare/Medi-Cal Crossover Published Charges								
19A								
20 Medicare/Medi-Cal Crossover Negotiated Rates								
20A								
21 Enhanced SD/MC Costs								
21A								
22 Enhanced SD/MC SMA Upper Limits								
22A								
23 Enhanced SD/MC Published Charges								
23A								
24 Enhanced SD/MC Negotiated Rates								
24A								
25 Enhanced SD/MC (Refugees) Costs								
25A								
26 Enhanced SD/MC (Refugees) SMA Upper Limits								
26A								
27 Enhanced SD/MC (Refugees) Published Charges								
27A								
28 Enhanced SD/MC (Refugees) Negotiated Rates								
28A								
29 Healthy Families Costs								
29A								
30 Healthy Families SMA Upper Limits								
30A								
31 Healthy Families Published Charges								
31A								
32 Healthy Families Negotiated Rates								
32A								
33 Non-Medi-Cal Costs	849,291		180,412	9,862	193	205	8,957	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988 (08/04)

County: Los Angeles  
County Code: 19

Legal Entity	Legal Entity Number	Mode	NR	H	NR	I	NR	J	NR	K	NR	L	NR	M	NR	N
Associated League of Mexican-Americans			Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
			42	52	56	61	61	52	77	77	77	77	77	77	77	77
1	Allocation Percentage		47.23%	5.06%	13.95%	0.06%	0.06%	7.84%	0.46%							
2	Total Units		89,708	243,883	470,192	2,752	774	74,113	5,968							
3	Gross Cost		1,567,922	180,299	4,170,192	2,752	16,242	263,961	16,242							
4	Cost per Unit		1.93	1.93	1.93	3.56	3.56	3.56	3.03							
5	SMA per Unit		2.36	2.36	2.36	4.37	4.37	4.37	3.52							
6	Published Charge per Unit		1.93	1.93	1.93	3.56	3.56	3.56	3.03							
7	Negotiated Rate / Cost per Unit		1.93	1.93	1.93	3.56	3.56	3.56	3.03							
8	Medi-Cal Units		128,542	10,752	93,831	143	12,515	175								
8A			443,233	39,675	148,891	631	46,966	92								
9	Medicare/Medi-Cal Crossover Units															
9A																
10	Enhanced SD/MC (Children) Units															
10A																
10B	Enhanced SD/MC (Refugees) Units															
11	Healthy Families (SED) Units															
11A																
12	Non-Medi-Cal Units		251,852	48,279	1,361			14,932	5,099							
13	Medi-Cal Costs		247,821	20,729	180,515	508	44,508	530								
13A			854,528	78,491	287,053	2,244	165,954	278								
14	Medi-Cal SMA Upper Limits		303,359	26,375	220,969	625	54,691	616								
14A			1,048,000	93,833	351,383	2,757	203,830	324								
15	Medi-Cal Published Charges		248,988	20,761	180,708	509	44,553	530								
15A			855,440	76,573	287,360	2,248	166,131	278								
16	Medi-Cal Negotiated Rates		248,088	20,751	180,708	509	44,553	530								
16A			855,440	76,573	287,360	2,248	166,131	279								
17	Medicare/Medi-Cal Crossover Costs															
17A																
18	Medicare/Medi-Cal Crossover SMA Upper Limits															
18A																
19	Medicare/Medi-Cal Crossover Published Charges															
19A																
20	Medicare/Medi-Cal Crossover Negotiated Rates															
20A																
21	Enhanced SD/MC Costs															
21A																
22	Enhanced SD/MC SMA Upper Limits															
22A																
23	Enhanced SD/MC Published Charges															
23A																
24	Enhanced SD/MC Negotiated Rates															
24A																
25	Enhanced SD/MC (Refugees) Costs															
25A																
26	Enhanced SD/MC (Refugees) SMA Upper Limits															
26A																
27	Enhanced SD/MC (Refugees) Published Charges															
27A																
28	Enhanced SD/MC (Refugees) Negotiated Rates															
28A																
29	Healthy Families Costs															
29A																
30	Healthy Families SMA Upper Limits															
30A																
31	Healthy Families Published Charges															
31A																
32	Healthy Families Negotiated Rates															
32A																
			485,575	93,070	2,824			53,101	15,404							



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (06/04)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	Mode	NR	H	NR	I	NR	J	NR	K	NR	L	NR	M	NR
Legal Entity Number	Legal Entity Name	Mode	NR	H	NR	I	NR	J	NR	K	NR	L	NR	M	NR
1	Allocation Percentage		42	48.64%	52	12.97%	54	0.71%	61	1.41%	62	20.46%			
2	Total Units		174,264	45,464	2,557	27,858	11,554	2,557	2,722	39,451					
3	Gross Cost		787,433	209,953	11,554	22,858	11,554	2,557	2,722	39,451					
4	Cost per Unit		4.52	4.62	4.52	4.52	4.52	4.52	4.52	4.52	4.52	4.52			
5	SMA per Unit		2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36			
6	Published Charge per Unit		2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24	2.24			
7	Negotiated Rate / Cost per Unit		2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19	2.19			
8	Medi-Cal Units		24,540	83,530	3,834	28,282	634	747	2,175	27,351					
8A	Medi-Cal Units		24,540	83,530	3,834	28,282	634	747	2,175	27,351					
9	Medicare/Medi-Cal Crossover Units														
9A	Medicare/Medi-Cal Crossover Units														
10	Enhanced SD/MC (Children) Units														
10A	Enhanced SD/MC (Children) Units														
10B	Enhanced SD/MC (Refugees) Units														
10C	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units														
11A	Healthy Families (SED) Units														
12	Non-Medi-Cal Units		56,204	14,378	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923			
13	Medi-Cal Costs		110,887	17,324	17,324	17,324	17,324	17,324	17,324	17,324	17,324	17,324			
13A	Medi-Cal Costs		110,887	17,324	17,324	17,324	17,324	17,324	17,324	17,324	17,324	17,324			
14	Medi-Cal SMA Upper Limits		422,582	127,680	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865			
14A	Medi-Cal SMA Upper Limits		422,582	127,680	2,865	2,865	2,865	2,865	2,865	2,865	2,865	2,865			
15	Medi-Cal Published Charges		57,914	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048			
15A	Medi-Cal Published Charges		57,914	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048	8,048			
16	Medi-Cal Negotiated Rates		220,707	66,675	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496			
16A	Medi-Cal Negotiated Rates		220,707	66,675	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496			
17	Medicare/Medi-Cal Crossover Costs		54,970	8,598	8,598	8,598	8,598	8,598	8,598	8,598	8,598	8,598			
17A	Medicare/Medi-Cal Crossover Costs		54,970	8,598	8,598	8,598	8,598	8,598	8,598	8,598	8,598	8,598			
18	Medicare/Medi-Cal Crossover SMA Upper Limits		209,495	63,284	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420			
18A	Medicare/Medi-Cal Crossover SMA Upper Limits		209,495	63,284	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420			
19	Medicare/Medi-Cal Crossover Published Charges		53,743	8,396	8,396	8,396	8,396	8,396	8,396	8,396	8,396	8,396			
19A	Medicare/Medi-Cal Crossover Published Charges		53,743	8,396	8,396	8,396	8,396	8,396	8,396	8,396	8,396	8,396			
20	Medicare/Medi-Cal Crossover Negotiated Rates		304,809	61,872	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358			
20A	Medicare/Medi-Cal Crossover Negotiated Rates		304,809	61,872	1,358	1,358	1,358	1,358	1,358	1,358	1,358	1,358			
21	Enhanced SD/MC Costs														
21A	Enhanced SD/MC Costs														
22	Enhanced SD/MC SMA Upper Limits														
22A	Enhanced SD/MC SMA Upper Limits														
23	Enhanced SD/MC Published Charges														
23A	Enhanced SD/MC Published Charges														
24	Enhanced SD/MC Negotiated Rates														
24A	Enhanced SD/MC Negotiated Rates														
25	Enhanced SD/MC (Refugees) Costs														
25A	Enhanced SD/MC (Refugees) Costs														
26	Enhanced SD/MC (Refugees) SMA Upper Limits														
26A	Enhanced SD/MC (Refugees) SMA Upper Limits														
27	Enhanced SD/MC (Refugees) Published Charges														
27A	Enhanced SD/MC (Refugees) Published Charges														
28	Enhanced SD/MC (Refugees) Negotiated Rates														
28A	Enhanced SD/MC (Refugees) Negotiated Rates														
29	Healthy Families Costs														
29A	Healthy Families Costs														
30	Healthy Families SMA Upper Limits														
30A	Healthy Families SMA Upper Limits														
31	Healthy Families Published Charges														
31A	Healthy Families Published Charges														
32	Healthy Families Negotiated Rates														
32A	Healthy Families Negotiated Rates														
33	Non-Medi-Cal Costs		253,995	64,969	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689			
33A	Non-Medi-Cal Costs		253,995	64,969	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689			
34	Total		253,995	64,969	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689			
34A	Total		253,995	64,969	8,689	8,689	8,689	8,689	8,689	8,689	8,689	8,689			

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1999 (09/04)

County: Los Angeles  
County Code: 19

	Legal Entity Number: 00210 Mode: 15 - Outpatient (Program 1)	A		B		C		D		E		F		G	
		Mode Total	Service Function 03	Service Function 04	Service Function 06	Service Function 08	Service Function 10	Service Function 12	Service Function 03	Service Function 04	Service Function 06	Service Function 08	Service Function 10	Service Function 12	Service Function 03
1	Allocation Percentages	100.00%	1.29%	3.75%	0.00%	0.17%	5.50%	2.1%							
2	Total Units	126,803	1,661	48,590	126,803	3,075	5,650	149,771	58,059	149,771	58,059	149,771	58,059	149,771	58,059
3	Gross Cost	5,616,571	72,459	210,595	5,115	9,405	308,457	122,178	308,457	122,178	308,457	122,178	308,457	122,178	308,457
4	Cost per Unit	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66
5	SMA per Unit	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83	1.83
6	Published Charge per Unit	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70	1.70
7	Negotiated Rate / Cost per Unit	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66	1.66
8	Medi-Cal Units	1,815	13,900	13,900	130	300	23,718	2,884							
8A	Medi-Cal Units	12,615	68,516	68,516	1,965	1,965	84,810	11,445							
9	Medicare/Medi-Cal Crossover Units														
9A	Medicare/Medi-Cal Crossover Units														
10	Enhanced SD/MC (Children) Units														
10A	Enhanced SD/MC (Children) Units														
10B	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units		310	1,465										4,323	320
11A	Healthy Families (SED) Units		3,440	8,595										13,599	5,165
12	Non-Medi-Cal Units		25,380	34,827										10,321	38,226
13	Medi-Cal Costs	756,516	3,019	22,455	216	499	49,911	6,089							
13A	Medi-Cal Costs	2,676,218	20,984	113,972	3,269	1,805	199,513	24,084							
14	Medi-Cal SMA Upper Limits	850,962	3,321	24,705	236	549	55,974	6,806							
14A	Medi-Cal SMA Upper Limits	3,010,494	23,085	125,394	3,566	1,985	223,762	27,010							
15	Medi-Cal Published Charges	773,037	3,088	22,950	221	510	50,994	6,201							
15A	Medi-Cal Published Charges	2,736,574	21,446	116,477	3,341	1,845	203,842	24,607							
16	Medi-Cal Negotiated Rates	754,955	- 3,013	22,410	216	498	49,808	6,056							
16A	Medi-Cal Negotiated Rates	2,672,690	20,841	113,737	3,262	1,801	199,101	24,035							
17	Medicare/Medi-Cal Crossover Costs														
17A	Medicare/Medi-Cal Crossover Costs														
18	Medicare/Medi-Cal Crossover SMA Upper Limits														
18A	Medicare/Medi-Cal Crossover SMA Upper Limits														
19	Medicare/Medi-Cal Crossover Published Charges														
19A	Medicare/Medi-Cal Crossover Published Charges														
20	Medicare/Medi-Cal Crossover Negotiated Rates														
20A	Medicare/Medi-Cal Crossover Negotiated Rates														
21	Enhanced SD/MC Costs														
21A	Enhanced SD/MC Costs														
22	Enhanced SD/MC SMA Upper Limits														
22A	Enhanced SD/MC SMA Upper Limits														
23	Enhanced SD/MC Published Charges														
23A	Enhanced SD/MC Published Charges														
24	Enhanced SD/MC Negotiated Rates														
24A	Enhanced SD/MC Negotiated Rates														
25	Enhanced SD/MC (Refugees) Costs														
26	Enhanced SD/MC (Refugees) SMA Upper Limits														
27	Enhanced SD/MC (Refugees) Published Charges														
28	Enhanced SD/MC (Refugees) Negotiated Rates														
29	Healthy Families Costs	83,180	516	2,437										9,097	673
29A	Healthy Families Costs	349,610	5,722	14,297	125									26,917	10,911
30	Healthy Families SMA Upper Limits	92,520	567	2,681										10,202	755
30A	Healthy Families SMA Upper Limits	399,720	6,295	16,729	137									32,094	12,237
31	Healthy Families Published Charges	357,291	5,848	14,512	128									26,236	11,146
31A	Healthy Families Published Charges	82,021	515	2,432										9,076	672
32	Healthy Families Negotiated Rates	346,886	5,710	14,266	125									26,568	10,859
32A	Healthy Families Negotiated Rates	1,750,037	42,218	57,433	1,906									21,719	80,439
33	Non-Medi-Cal Costs														

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998 (08/04)

County: Los Angeles

County Code: 19

Legal Entity: Child & Family Center

Legal Entity Number: 00210

Mode: 15 - Outpatient (Program 1)

	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
	H	I	J	K	L	M	N						
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function						
1	14	17	31	33	34	37	39						
2	0.21%	0.11%	0.04%	0.04%	0.33%								
3	5,499	2,927	2,030	8,713									
4	11,572	6,159	4,272	18,335									
5	2.10	2.10	2.10	2.10	2.10								
6	2.36	2.36	2.36	2.36	2.36	2.36	2.36						
7	2.15	2.15	2.15	2.15	2.15	2.15	2.15						
8	2.10	2.10	2.10	2.10	2.10	2.10	2.10						
9A	40	850			165		860						
9B	40	915			1,100		3,370						
10A													
10B													
11A	532	532			240		240						
11B	450	450			1,570		1,570						
12	5,419	180			765		2,573						
13A	84	1,769			347		2,020						
13B	84	1,925			2,316		7,082						
14A	84	2,008			389		2,288						
14B	84	2,159			2,568		7,853						
15A	86	1,828			355		2,084						
15B	86	1,947			2,365		7,246						
16A	84	1,785			347		2,016						
16B	84	1,922			2,310		7,077						
17A													
17B													
18A													
18B													
19A													
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24A													
24B													
25A													
25B													
26A													
26B													
27A													
27B													
28	1,120	1,120			606		606						
29A	947	947			3,304		3,304						
30A	1,258	1,258			586		586						
30B	1,082	1,082			3,705		3,705						
31A	1,144	1,144			518		518						
31B	665	665			3,378		3,378						
32A	1,117	1,117			504		504						
32B	945	945			3,297		3,297						
33	11,403	379			1,610		5,414						

County: Los Angeles  
County Code: 19

Line	Legal Entity Number	Legal Entity Name	MO	NR	P	O	NR	R	S	T	NR	U
1	00210	Legal Entity: Child & Family Center	41	42	47	45	47	52	53	54		
2		Allocation Percentage	20.24%	39.89%	1.96%	2.65%	0.95%	3.47%	1.440	82.932		
3		Total Units	540,213	1,064,617	36,298	17,801	68,209	143,529	3,000	184,950		
4		Gross Cost	1,135,784	2,240,320	76,379	37,039	143,529	3,000	184,950			
5		Cost per Unit	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10		
6		SMA per Unit	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36		
7		Published Charge per Unit	2.15	2.15	2.15	2.15	2.15	2.15	2.15	2.15		
8		Negotiated Rate / Cost per Unit	2.10	2.10	2.10	2.10	2.10	2.10	2.10	2.10		
8A	0701/03 - 09/30/03	Medi-Cal Units	37,422	183,222	3,600	3,393	8,439	38,495	405	3,648		
9	1001/03 - 06/30/04	Medicare/Medi-Cal Crossover Units	124,166	577,437	2,466	9,335				22,825		
10	0701/03 - 09/30/03	Enhanced SD/MC (Children) Units										
10A	1001/03 - 06/30/04	Enhanced SD/MC (Refugees) Units										
11	0701/03 - 09/30/03	Healthy Families (SED) Units	4,265	22,800	1,276	1,276	1,276	1,276	1,276	1,276		449
11A	1001/03 - 06/30/04	Non-Medi-Cal Units	27,491	83,548	1,345	4,850				7,564		
12	0701/03 - 09/30/03	Medi-Cal Costs	348,867	187,812	30,251	2,250	15,134	1,035		58,146		
13	1001/03 - 06/30/04	Medicare/Medi-Cal Crossover Costs	78,749	385,582	7,555	17,144	17,759			7,677		
14	0701/03 - 09/30/03	Medi-Cal SMA Upper Limits	68,316	432,404	8,472	8,012	19,616			8,609		
15	1001/03 - 06/30/04	Medi-Cal Published Charges	80,457	393,927	7,719	7,299	18,144			7,843		
15A	1001/03 - 06/30/04	Medi-Cal Negotiated Rates	266,961	1,241,490	5,278	20,070	82,743			871		49,074
16	0701/03 - 09/30/03	Medicare/Medi-Cal Crossover Costs	78,586	384,766	7,539	17,130	17,722			7,661		
16A	1001/03 - 06/30/04	Medicare/Medi-Cal Crossover Negotiated Rates	260,753	1,212,818	5,156	19,604	80,619			851		47,933
17	0701/03 - 09/30/03	Enhanced SD/MC Costs										
17A	1001/03 - 06/30/04	Enhanced SD/MC SMA Upper Limits										
18	0701/03 - 09/30/03	Healthy Families SMA Upper Limits										
18A	1001/03 - 06/30/04	Healthy Families Published Charges										
19	0701/03 - 09/30/03	Healthy Families Negotiated Rates										
19A	1001/03 - 06/30/04	Enhanced SD/MC Costs										
20	0701/03 - 09/30/03	Enhanced SD/MC SMA Upper Limits										
20A	1001/03 - 06/30/04	Enhanced SD/MC Published Charges										
21	0701/03 - 09/30/03	Enhanced SD/MC Negotiated Rates										
21A	1001/03 - 06/30/04	Healthy Families Costs	8,975	47,979	2,865	2,731	2,865	2,731		945		
22	0701/03 - 09/30/03	Healthy Families SMA Upper Limits	57,851	175,809	2,830	10,206	2,830	10,206		15,917		
22A	1001/03 - 06/30/04	Healthy Families Published Charges	10,065	53,808	3,011	3,063	3,011	3,063		1,060		
23	0701/03 - 09/30/03	Healthy Families Negotiated Rates	84,879	197,189	3,174	11,445	3,174	11,445		17,851		
23A	1001/03 - 06/30/04	Enhanced SD/MC Costs	9,170	46,020	2,781	10,426	2,781	10,426		943		
24	0701/03 - 09/30/03	Enhanced SD/MC SMA Upper Limits	59,106	179,624	2,880	2,726	2,880	2,726		15,084		
24A	1001/03 - 06/30/04	Enhanced SD/MC Published Charges	8,957	47,880	2,826	10,185	2,826	10,185		15,084		
25	0701/03 - 09/30/03	Enhanced SD/MC Negotiated Rates	57,731	175,447	4,736	31,847	4,736	31,847		122,359		
25A	1001/03 - 06/30/04	Non-Medi-Cal Costs	729,927	415,844	83,658	4,736	31,847	2,178		122,359		



DETAIL COST REPORT

County: Los Angeles  
 Local Entity: CHM & Family Center  
 Local Entity Number: 00210  
 Mode: 15 - Outpatients (Program 1)

		NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
		V	W	X	Y	Z	AA	AB	AA	AB	AA	AB	AA	AB	AA	AB
		Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service	Service
		Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function	Function
1	Allocation Percentage	57	58	60	61	62	67	71								
2	Total Units	11,905%	317,514	0.09%	1,96%	2,91%	0.01%	90								
3	Gross Cost	668,168		3,355	111,058	163,186	325									
4	Cost per Unit	2.10	2.10	3.61	3.61	3.61	3.61	3.61								
5	SMA per Unit	2.36	2.36	4.37	4.37	4.37	4.37	4.37								
6	Published Charge per Unit	2.15	2.15	3.70	3.70	3.70	3.70	3.70								
7	Negotiated Rate / Cost per Unit	2.10	2.10	3.60	3.60	3.60	3.60	3.60								
8	Medi-Cal Units	60,365	60,365	800	2,076	7,360	80									
8A			284,894		8,170	21,631										
9	Medicare/Medi-Cal Crossover Units															
9A																
10	Enhanced SD/MC (Children) Units															
10A																
10B	Enhanced SD/MC (Refugees) Units															
11	Healthy Families (SED) Units															
11A																
12	Non-Medi-Cal Units		2,245	800	19,240	11,010	80									
13	Medi-Cal Costs	127,071	127,071	7,489	28,551	94,527	28,551									
13A		556,365	556,365	28,473	78,033	32,163	78,033									
14	Medi-Cal SMA Upper Limits	142,508	142,508	9,072	32,163	94,527	32,163									
14A		601,550	601,550	35,703	94,527	27,232	94,527									
15	Medi-Cal Published Charges	129,828	129,828	7,681	27,232	80,035	27,232									
15A		548,022	548,022	30,279	80,035	26,498	80,035									
16	Medi-Cal Negotiated Rates	126,809	126,809	7,474	26,498	77,872	26,498									
16A		535,277	535,277	28,412	77,872											
17	Medicare/Medi-Cal Crossover Costs															
17A																
18	Medicare/Medi-Cal Crossover SMA Upper Limits															
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19	Medicare/Medi-Cal Crossover Published Charges															
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20	Medicare/Medi-Cal Crossover Negotiated Rates															
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21	Enhanced SD/MC Costs															
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22	Enhanced SD/MC SMA Upper Limits															
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23	Enhanced SD/MC Published Charges															
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24	Enhanced SD/MC Negotiated Rates															
24A																
25	Enhanced SD/MC (Refugees) Costs															
25A																
26	Enhanced SD/MC (Refugees) SMA Upper Limits															
26A																
27	Enhanced SD/MC (Refugees) Published Charges															
27A																
28	Enhanced SD/MC (Refugees) Negotiated Rates															
28A																
29	Healthy Families Costs															
29A																
30	Healthy Families SMA Upper Limits															
30A																
31	Healthy Families Published Charges															
31A																
32	Healthy Families Negotiated Rates															
32A																
33	Non-Medi-Cal Costs	4,703	4,703	3,355	65,800	39,718	3,355									
33A																

Legal Entity Number (Program 1)	NR		NR		NR		NR		NR		NR		NR		NR		NR		NR		
	AC	AD	AE	AF	AG	AH	AI	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	
1	76	78	77																		
2																					
3																					
4																					
5																					
6																					
7																					
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CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1966 (06/04)

County: Los Angeles  
County Code: 19

Legal Entity Number	Legal Entity Name	CR	NR	W	NR	X	NR	Y	NR	Z	NR	AA	NR	AB
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Allocation Percentage	42	2.08	2.08	2.03	2.03	2.08	2.03	2.08	2.08	2.08	2.08	2.08	2.08
2	Total Units	2,98%	1,01%	1,01%	1,03%	1,03%	1,07%	1,07%	1,07%	1,07%	1,07%	1,07%	1,07%	1,07%
3	Gross Cost	89,288	245,587	89,288	928,894	89,288	89,288	89,288	186,789	186,789	186,789	186,789	186,789	186,789
4	Cost per Unit	509,628	172,834	172,834	1,854,274	1,854,274	1,854,274	1,854,274	346,796	346,796	346,796	346,796	346,796	346,796
5	SMA per Unit	2.08	2.08	2.08	2.03	2.03	2.03	2.03	2.08	2.08	2.08	2.08	2.08	2.08
6	Published Charge per Unit	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36
7	Negotiated Rate / Cost per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93
8	Medi-Cal Units	59,844	174,417	59,844	960,964	960,964	960,964	960,964	27,644	27,644	27,644	27,644	27,644	27,644
8A		174,417	174,417	174,417	960,964	960,964	960,964	960,964	100,977	100,977	100,977	100,977	100,977	100,977
9	Medicare/Medi-Cal Crossover Units													
9A														
10	Enhanced SD/MC (Children) Units													
10A														
10B	Enhanced SD/MC (Refugees) Units													
11	Healthy Families (SED) Units													
11A														
12	Non-Medi-Cal Units	12,126	83,288	83,288	63,243	63,243	63,243	63,243	13,241	13,241	13,241	13,241	13,241	13,241
13	Medi-Cal Costs	122,110	380,958	380,958	27,096	27,096	27,096	27,096	57,484	57,484	57,484	57,484	57,484	57,484
13A		361,940	1,341,063	1,341,063	122,678	122,678	122,678	122,678	209,977	209,977	209,977	209,977	209,977	209,977
14	Medi-Cal SMA Upper Limits	138,672	454,746	454,746	31,520	31,520	31,520	31,520	65,240	65,240	65,240	65,240	65,240	65,240
14A		411,624	1,559,875	1,559,875	142,709	142,709	142,709	142,709	236,306	236,306	236,306	236,306	236,306	236,306
15	Medi-Cal Published Charges	336,625	1,275,661	1,275,661	116,707	116,707	116,707	116,707	194,866	194,866	194,866	194,866	194,866	194,866
15A		113,569	371,892	371,892	25,777	25,777	25,777	25,777	53,353	53,353	53,353	53,353	53,353	53,353
16	Medi-Cal Negotiated Rates	336,625	1,275,661	1,275,661	116,707	116,707	116,707	116,707	194,866	194,866	194,866	194,866	194,866	194,866
16A		113,569	371,892	371,892	25,777	25,777	25,777	25,777	53,353	53,353	53,353	53,353	53,353	53,353
17	Medicare/Medi-Cal Crossover Costs													
17A														
18	Medicare/Medi-Cal Crossover SMA Upper Limits													
18A														
19	Medicare/Medi-Cal Crossover Published Charges													
19A														
20	Medicare/Medi-Cal Crossover Negotiated Rates													
20A														
21	Enhanced SD/MC Costs													
21A														
22	Enhanced SD/MC SMA Upper Limits													
22A														
23	Enhanced SD/MC Published Charges													
23A														
24	Enhanced SD/MC Negotiated Rates													
24A														
25	Enhanced SD/MC (Refugees) Costs													
26	Enhanced SD/MC (Refugees) SMA Upper Limits													
27	Enhanced SD/MC (Refugees) Published Charges													
28	Enhanced SD/MC (Refugees) Negotiated Rates													
29	Healthy Families Costs													
29A														
30	Healthy Families SMA Upper Limits													
30A														
31	Healthy Families Published Charges													
31A														
32	Healthy Families Negotiated Rates													
32A														
33	Non-Medi-Cal Costs	25,576	172,834	172,834	129,317	129,317	129,317	129,317	28,803	28,803	28,803	28,803	28,803	28,803
33A		9,628	41,263	41,263	3,518	3,518	3,518	3,518	9,628	9,628	9,628	9,628	9,628	9,628
33B		10,924	10,924	10,924	2,093	2,093	2,093	2,093	4,082	4,082	4,082	4,082	4,082	4,082
33C		6,924	6,924	6,924	1,712	1,712	1,712	1,712	3,347	3,347	3,347	3,347	3,347	3,347
33D		6,934	6,934	6,934	1,712	1,712	1,712	1,712	3,347	3,347	3,347	3,347	3,347	3,347
33E		36,297	36,297	36,297	3,347	3,347	3,347	3,347	9,628	9,628	9,628	9,628	9,628	9,628
33F		27,788	27,788	27,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788	2,788
33G		28,803	28,803	28,803	28,803	28,803	28,803	28,803	28,803	28,803	28,803	28,803	28,803	28,803
33H		103	103	103	103	103	103	103	103	103	103	103	103	103

Line	Description	A		B		C		D		E		F		G	
		Mode Total	Service Function 03	Service Function 04	Service Function 04	Service Function 04	Service Function 04	Service Function 06	Service Function 06	Service Function 08					
1	Allocation Percentage	100.00%	0.92%	3.05%	0.22%	0.20%									
2	Total Units	92,963	369,383	22,064	19,854	6,541	145,140								
3	Gross Cost	17,079,722	157,096	521,460	37,185	33,464	239,543								
4	Cost per Unit	1.83	1.69	1.69	1.83	1.83	1.65								
5	SMA per Unit	1.83	1.83	1.83	1.83	1.83	1.83								
6	Published Charge per Unit	1.57	1.57	1.57	1.57	1.57	1.57								
7	Negotiated Rate / Cost per Unit	1.57	1.57	1.57	1.57	1.57	1.57								
8	Medi-Cal Units	10,482	55,657	4,843	1,214	31,075									
8A	Medicare/Medi-Cal Crossover Units	92,232	2,457,575	16,941	4,298	99,742									
9	Medicare/Medi-Cal Crossover Units														
10	Enhanced SD/MC (Children) Units														
10A	Enhanced SD/MC (Refugees) Units														
10B	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units	140	3,607	10	2,738	9,685									
11A	Non-Medi-Cal Units	2,207	12,422	486	1,019	2,738									
12	Non-Medi-Cal Units	17,902	23,122	486	1,019	2,738									
13	Medi-Cal Costs	2,861,006	93,809	7,826	2,004	54,425									
13A	Medi-Cal SMA Upper Limits	10,870,767	361,663	28,553	7,094	164,824									
14	Medi-Cal SMA Upper Limits	3,209,318	19,182	8,497	2,222	60,344									
14A	Medi-Cal Published Charges	12,218,832	113,885	392,672	31,002	182,528									
15	Medi-Cal Published Charges	2,676,672	16,467	7,290	1,806	51,771									
15A	Medi-Cal Negotiated Rates	10,162,894	97,704	26,587	6,748	156,595									
16	Medi-Cal Negotiated Rates	2,676,672	16,467	7,290	1,806	51,771									
16A	Medi-Cal Costs	10,162,894	97,704	26,587	6,748	156,595									
17	Medicare/Medi-Cal Crossover Costs														
17A	Medicare/Medi-Cal Crossover SMA Upper Limits														
18	Medicare/Medi-Cal Crossover SMA Upper Limits														
18A	Medicare/Medi-Cal Crossover Published Charges														
19	Medicare/Medi-Cal Crossover Published Charges														
19A	Medicare/Medi-Cal Crossover Negotiated Rates														
20	Medicare/Medi-Cal Crossover Negotiated Rates														
20A	Enhanced SD/MC Costs														
21	Enhanced SD/MC Costs														
21A	Enhanced SD/MC SMA Upper Limits														
22	Enhanced SD/MC SMA Upper Limits														
22A	Enhanced SD/MC Published Charges														
23	Enhanced SD/MC Published Charges														
23A	Enhanced SD/MC Negotiated Rates														
24	Enhanced SD/MC Negotiated Rates														
24A	Enhanced SD/MC (Refugees) Costs														
25	Enhanced SD/MC (Refugees) SMA Upper Limits														
26	Enhanced SD/MC (Refugees) SMA Upper Limits														
27	Enhanced SD/MC (Refugees) Published Charges														
28	Enhanced SD/MC (Refugees) Published Charges														
29	Enhanced SD/MC (Refugees) Negotiated Rates														
29A	Healthy Families Costs	148,787	237	6,080	17	4,519									
29A	Healthy Families SMA Upper Limits	685,478	3,730	20,937	18	5,011									
30	Healthy Families SMA Upper Limits	165,756	256	6,801	16	4,269									
30A	Healthy Families Published Charges	767,586	4,039	22,732	16	4,269									
31	Healthy Families Published Charges	138,335	220	5,663	16	4,269									
31A	Healthy Families Negotiated Rates	638,305	3,465	19,503	16	4,269									
32	Healthy Families Negotiated Rates	138,335	220	5,663	16	4,269									
32A	Non-Medi-Cal Costs	638,305	3,465	19,503	16	4,269									
33	Non-Medi-Cal Costs	2,513,104	30,263	38,972	1,682	15,885									
33A	Non-Medi-Cal SMA Upper Limits														
33B	Non-Medi-Cal Published Charges														
33C	Non-Medi-Cal Negotiated Rates														

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986 (06/04)

FISCAL YEAR 2003 - 2004

County: Los Angeles  
County Code: 19

	Legal Entity: Child & Family Guidance Center Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1)	NR	H	CR	NR	J	K	NR	L	NR	M	NR	N
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	0.51%	1.45%	2.80%	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
2	Total Units	411,416	119,355	243,749	17,575	281	50	281	50	281	50	281	50
3	Gross Cost	855,224	247,765	494,559	35,656	584	104	584	104	584	104	584	104
4	Cost per Unit	2.08	2.08	2.03	2.03	2.08	2.08	2.03	2.03	2.08	2.08	2.03	2.03
5	SMA per Unit	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36	2.36
6	Published Charge per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93
7	Negotiated Rate / Cost per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93	1.93
8	Medi-Cal Units	70,134	13,608	40,495	1,759	146	50	146	50	146	50	146	50
8A		290,881	32,196	52,434	13,888	111	50	111	50	111	50	111	50
9	Medicare/Medi-Cal Crossover Units												
10	Enhanced SD/MC (Children) Units												
10A													
10B	Enhanced SD/MC (Refugees) Units												
11	Healthy Families (SED) Units	5,145	86	86	22	22	97	22	97	22	97	22	97
11A		26,114	1,436	3,447	83	83	214	83	214	83	214	83	214
12	Non-Medi-Cal Units	19,042	753	51,791	17,989	24	303	17,989	24	17,989	24	17,989	24
13	Medi-Cal Costs	145,790	18,095	28,251	82,162	303	104	303	104	303	104	303	104
13A		604,872	66,927	108,855	368,993	231	104	231	104	231	104	231	104
14	Medi-Cal SMA Upper Limits	165,516	20,544	32,115	95,558	345	118	345	118	345	118	345	118
14A		688,715	75,983	123,744	429,090	262	118	262	118	262	118	262	118
15	Medi-Cal Published Charges	135,359	16,801	26,263	78,155	282	97	282	97	282	97	282	97
15A		561,593	62,138	101,198	350,908	214	97	214	97	214	97	214	97
16	Medi-Cal Negotiated Rates	135,359	16,801	26,263	78,155	282	97	282	97	282	97	282	97
16A		561,593	62,138	101,198	350,908	214	97	214	97	214	97	214	97
17	Medicare/Medi-Cal Crossover Costs												
17A													
18	Medicare/Medi-Cal Crossover SMA Upper Limits												
18A													
19	Medicare/Medi-Cal Crossover Published Charges												
19A													
20	Medicare/Medi-Cal Crossover Negotiated Rates												
20A													
21	Enhanced SD/MC Costs												
21A													
22	Enhanced SD/MC SMA Upper Limits												
22A													
23	Enhanced SD/MC Published Charges												
23A													
24	Enhanced SD/MC Negotiated Rates												
24A													
25	Enhanced SD/MC (Refugees) Costs												
25A													
26	Enhanced SD/MC (Refugees) SMA Upper Limits												
26A													
27	Enhanced SD/MC (Refugees) Published Charges												
27A													
28	Enhanced SD/MC (Refugees) Negotiated Rates												
28A													
29	Healthy Families Costs	10,595	179	2,881	6,984	45	168	45	168	45	168	45	168
29A		54,284	203	3,399	8,135	42	168	42	168	42	168	42	168
30	Healthy Families SMA Upper Limits	12,142	166	2,771	6,953	160	160	160	160	160	160	160	160
30A		50,400	166	2,771	6,953	42	160	42	160	42	160	42	160
31	Healthy Families Published Charges	50,400	166	2,771	6,953	160	160	160	160	160	160	160	160
31A		50,400	166	2,771	6,953	160	160	160	160	160	160	160	160
32	Healthy Families Negotiated Rates	50,400	166	2,771	6,953	160	160	160	160	160	160	160	160
32A		50,400	166	2,771	6,953	160	160	160	160	160	160	160	160
33	Non-Medi-Cal Costs	39,563	1,565	107,520	36,499	3,703	60	3,703	60	3,703	60	3,703	60

DETAIL COST REPORT

County: Los Angeles

Legal Entity: Child & Family Guidance Center  
Legal Entity Number: 00207  
Mode: 15 - Outpatient (Program I)

Line Item	Description	NR		CR		NR		NR		NR		NR		NR			
		O	P	O	P	R	S	T	U	O	P	O	P	R	S	T	U
1	Allocation Percentage	33	34	34	37	39	41	42									
2	Total Units	0.18%	0.40%	0.00%	0.07%	0.48%	12.87%	30.25%									
3	Gross Cost	14,914	32,588	6	8,171	57,044	1,057,456	2,547,040									
4	Cost per Unit	30,876	67,607	17	12,521	115,730	2,197,803	5,285,465									
5	SMA per Unit	2.07	2.08	2.12	2.03	2.03	2.08	2.08									
6	Published Charge per Unit	2.36	2.36	2.36	2.36	2.36	2.36	2.36									
7	Negotiated Rate / Cost per Unit	1.93	1.93	1.93	1.93	1.93	1.93	1.93									
8	Medi-Cal Units	1,410	3,434	8	352	11,577	78,899	485,531									
9	Medicare/Medi-Cal Crossover Units	5,141	24,586		5,269	39,200	551,312	1,715,074									
10	Enhanced SD/MC (Children) Units																
10A	Enhanced SD/MC (Refugees) Units																
11	Healthy Families (SED) Units																
11A	Non-Medi-Cal Units	216	1,916														
12	Medi-Cal Costs	8,147	2,652														
13	Medi-Cal Costs	2,619	7,143	17	795	23,489	163,983	1,007,545									
14	Medi-Cal SMA Upper Limits	10,644	51,141														
15	Medi-Cal Published Charges	3,328	6,104	19	925	27,322	186,202	1,145,840									
15A	Medi-Cal Negotiated Rates	12,133	58,023														
16	Medi-Cal Negotiated Rates	2,721	6,628	15	757	22,344	152,275	937,075									
16A	Medi-Cal Negotiated Rates	2,721	6,628	15	757	22,344	152,275	937,075									
17	Medicare/Medi-Cal Crossover Costs	9,922	47,451														
17A	Medicare/Medi-Cal Crossover Costs	9,922	47,451														
18	Medicare/Medi-Cal Crossover SMA Upper Limits																
18A	Medicare/Medi-Cal Crossover Published Charges																
19	Medicare/Medi-Cal Crossover Negotiated Rates																
20	Enhanced SD/MC Costs																
21	Enhanced SD/MC Costs																
21A	Enhanced SD/MC SMA Upper Limits																
22	Enhanced SD/MC SMA Upper Limits																
23	Enhanced SD/MC Published Charges																
23A	Enhanced SD/MC Negotiated Rates																
24	Enhanced SD/MC (Refugees) Costs																
25	Enhanced SD/MC (Refugees) SMA Upper Limits																
26	Enhanced SD/MC (Refugees) Published Charges																
27	Enhanced SD/MC (Refugees) Negotiated Rates																
28	Healthy Families Costs																
29	Healthy Families Costs																
29A	Healthy Families SMA Upper Limits	447	3,985														
30	Healthy Families SMA Upper Limits	510	4,522														
31	Healthy Families Published Charges	417	3,668														
32	Healthy Families Negotiated Rates	417	3,668														
32A	Healthy Families Negotiated Rates	417	3,668														
32B	Healthy Families Negotiated Rates	417	3,668														
33	Non-Medi-Cal Costs	16,268	5,537														
33A	Non-Medi-Cal Costs	16,268	5,537														

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986 (08/04)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00207 Mode: 15 - Outpatient (Program 1)	NR AC Service Function	NR AD Service Function	NR AE Service Function	NR AF Service Function	NR AG Service Function	NR AH Service Function	CR AI Service Function
1	53	54	57	60	61	62	62
Allocation Percentage	2.45%	1.54%	0.17%	1.45%	4.28%	8.26%	0.15%
2	206,598	126,416	14,665	60,291	173,168	334,188	6,210
Total Units	419,157	262,446	29,815	240,459	731,310	1,410,066	26,203
3	2.03	2.06	2.03	4.12	4.22	4.22	4.22
Gross Cost	2.36	2.36	2.36	4.37	4.37	4.37	4.37
4	1.93	1.83	1.83	3.92	3.92	3.92	3.92
Cost per Unit	1.93	1.93	1.93	3.92	3.92	3.92	3.92
5	38,747	3,847	201	13,862	15,076	66,511	1,857
Published Charge per Unit	149,990	60,990	12,710	38,036	79,152	218,079	4,270
6							
Negotiated Rate / Cost per Unit	4,227	5,502	1,764	8,078	75,134	22,469	83
7	13,824	56,098	1,764	8,078	75,134	22,469	83
8	78,616	7,966	408	57,248	66,210	266,681	7,836
Medi-Cal Units	304,322	126,596	25,788	156,746	334,268	924,373	18,017
9	91,443	9,079	474	60,706	68,513	290,697	8,115
Medicare/Medi-Cal Crossover Units	353,976	143,913	29,966	166,217	345,654	957,358	18,660
10	74,782	7,425	388	54,457	61,458	260,762	7,279
Enhanced SD/MC (Children) Units	269,481	117,691	24,530	149,101	310,276	858,774	16,738
10B	74,782	7,425	388	54,457	61,458	260,762	7,279
Enhanced SD/MC (Refugees) Units	269,481	117,691	24,530	149,101	310,276	858,774	16,738
11	269,481	117,691	24,530	149,101	310,276	858,774	16,738
Healthy Families (SED) Units	269,481	117,691	24,530	149,101	310,276	858,774	16,738
11A							
11B							
12							
Non-Medi-Cal Units							
13							
Medi-Cal Costs							
13A							
Medicare/Medi-Cal Crossover Costs							
14							
Medi-Cal SMA Upper Limits							
14A							
Medi-Cal Published Charges							
15							
Medi-Cal Negotiated Rates							
15A							
Medi-Cal Negotiated Rates							
16							
Medicare/Medi-Cal Crossover Costs							
17							
Medicare/Medi-Cal Crossover Costs							
18							
Medicare/Medi-Cal Crossover SMA Upper Limits							
18A							
Medicare/Medi-Cal Crossover Published Charges							
19							
Medicare/Medi-Cal Crossover Published Charges							
19A							
Medicare/Medi-Cal Crossover Negotiated Rates							
20							
Medicare/Medi-Cal Crossover Negotiated Rates							
20A							
Enhanced SD/MC Costs							
21							
Enhanced SD/MC Costs							
21A							
Enhanced SD/MC SMA Upper Limits							
22							
Enhanced SD/MC SMA Upper Limits							
22A							
Enhanced SD/MC Published Charges							
23							
Enhanced SD/MC Published Charges							
23A							
Enhanced SD/MC Negotiated Rates							
24							
Enhanced SD/MC Negotiated Rates							
24A							
Enhanced SD/MC (Refugees) Costs							
25							
Enhanced SD/MC (Refugees) Costs							
25A							
Enhanced SD/MC (Refugees) SMA Upper Limits							
26							
Enhanced SD/MC (Refugees) Published Charges							
26A							
Enhanced SD/MC (Refugees) Published Charges							
27							
Enhanced SD/MC (Refugees) Negotiated Rates							
27A							
Enhanced SD/MC (Refugees) Negotiated Rates							
28							
Healthy Families Costs							
28A							
Healthy Families Costs							
29							
Healthy Families SMA Upper Limits							
29A							
Healthy Families SMA Upper Limits							
30							
Healthy Families Published Charges							
30A							
Healthy Families Published Charges							
31							
Healthy Families Negotiated Rates							
31A							
Healthy Families Negotiated Rates							
32							
Healthy Families Negotiated Rates							
32A							
Healthy Families Negotiated Rates							
32B							
Healthy Families Negotiated Rates							
33							
Non-Medi-Cal Costs							
	27,842	116,443	3,820	33,083	317,500	84,807	350

FISCAL YEAR 2003 - 2004

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (09/04)

County: Los Angeles  
County Code: 19

Line Item	Description	AJ		AK		AL		AM		AN		AO		AP	
		Service Function	Percentage	Service Function	Percentage	Service Function	Percentage	Service Function	Percentage	Service Function	Percentage	Service Function	Percentage	Service Function	Percentage
1	Allocation Percentage	62	0.16%	67	0.09%	75	0.74%	76	0.06%	77	1.29%	77	0.06%	77	0.06%
2	Total Units	6,525	3,531	37,434	3,157	83,304	3,118	83	10,850	289	3,48	3,48	3,48	3,48	3,48
3	Gross Cost	27,532	14,547	127,111	10,720	220,283	10,850	289	3,48	3,48	3,48	3,48	3,48	3,48	3,48
4	Cost per Unit	4.22	4.12	3.40	3.40	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48	3.48
5	SMA per Unit	4.37	4.37	3.52	3.52	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23
6	Published Charge per Unit	3.92	3.92	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23
7	Negotiated Rate / Cost per Unit	3.92	3.92	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23
8	Medi-Cal Units		225	13,371	50	14,747	1,444								
8A	Medi-Cal Units		2,811	22,082	1,316	38,466	1,544								
9	Medicare/Medi-Cal Crossover Units														
9A	Medicare/Medi-Cal Crossover Units														
10	Enhanced SD/MC (Children) Units														
10A	Enhanced SD/MC (Children) Units														
10B	Enhanced SD/MC (Refugees) Units														
10B1	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units		480	193	1,791	6,300	130								
11A	Healthy Families (SED) Units		15	1,786	170	51,316	5,025								
12	Non-Medi-Cal Units	6,525		927	11,581	74,962	4,469	133,957	5,373						
13	Medi-Cal Costs			893	12,284	77,729	4,632	135,506	5,435						
13A	Medi-Cal Costs			882	11,019	71,325	4,251	124,342	4,987						
14	Medi-Cal SMA Upper Limits			882	882	43,186	162	47,633	4,664						
14A	Medi-Cal SMA Upper Limits			882	882	43,186	162	47,633	4,664						
15	Medi-Cal Published Charges			882	882	43,186	162	47,633	4,664						
15A	Medi-Cal Published Charges			882	882	43,186	162	47,633	4,664						
16	Medi-Cal Negotiated Rates			11,019	11,019	71,325	4,251	124,342	4,987						
16A	Medi-Cal Negotiated Rates			11,019	11,019	71,325	4,251	124,342	4,987						
17	Medicare/Medi-Cal Crossover Costs														
17A	Medicare/Medi-Cal Crossover Costs														
18	Medicare/Medi-Cal Crossover SMA Upper Limits														
18A	Medicare/Medi-Cal Crossover SMA Upper Limits														
19	Medicare/Medi-Cal Crossover Published Charges														
19A	Medicare/Medi-Cal Crossover Published Charges														
20	Medicare/Medi-Cal Crossover Negotiated Rates														
20A	Medicare/Medi-Cal Crossover Negotiated Rates														
21	Enhanced SD/MC Costs														
21A	Enhanced SD/MC Costs														
22	Enhanced SD/MC SMA Upper Limits														
22A	Enhanced SD/MC SMA Upper Limits														
23	Enhanced SD/MC Published Charges														
23A	Enhanced SD/MC Published Charges														
24	Enhanced SD/MC Negotiated Rates														
24A	Enhanced SD/MC Negotiated Rates														
25	Enhanced SD/MC (Refugees) Costs														
25A	Enhanced SD/MC (Refugees) Costs														
26	Enhanced SD/MC (Refugees) SMA Upper Limits														
26A	Enhanced SD/MC (Refugees) SMA Upper Limits														
27	Enhanced SD/MC (Refugees) Published Charges														
27A	Enhanced SD/MC (Refugees) Published Charges														
28	Enhanced SD/MC (Refugees) Negotiated Rates														
28A	Enhanced SD/MC (Refugees) Negotiated Rates														
29	Healthy Families Costs			1,978	655	10,798	2,081								
29A	Healthy Families Costs			1,978	655	10,798	2,081								
30	Healthy Families SMA Upper Limits			2,088	679	10,923	2,105								
30A	Healthy Families SMA Upper Limits			2,088	679	10,923	2,105								
31	Healthy Families Published Charges			1,882	623	10,023	1,932								
31A	Healthy Families Published Charges			1,882	623	10,023	1,932								
32	Healthy Families Negotiated Rates			1,882	623	10,023	1,932								
32A	Healthy Families Negotiated Rates			1,882	623	10,023	1,932								
33	Non-Medical Costs	27,532		67	8,071	9,082	22,131	462							
33A	Non-Medical Costs	27,532		67	8,071	9,082	22,131	462							



DETAIL COST REPORT

	A	B	C	D	E	F	G
	Mode Total	Service Function 03	Service Function 04	Service Function 10	Service Function 12	Service Function 17	Service Function 41
1	Allocation Percentage	100.00%	0.26%	10.47%	8.40%	0.15%	0.01%
2	Total Units	9,323	395,715	245,140	4,345	306	28,965
3	Gross Cost	6,179,773	15,244	647,035	519,025	6,102	58,660
4	Cost per Unit	1.84	1.64	2.11	2.11	2.11	2.11
5	SMA per Unit	1.83	1.83	2.36	2.36	2.36	2.36
6	Published Charge per Unit	1.83	1.83	2.36	2.36	2.36	2.36
7	Negotiated Rate / Cost per Unit	1.63	1.63	2.09	2.09	2.09	2.09
8	Med-Cal Units	4,007	101,828	52,122	1,135		5,207
9A	Medicare/Medi-Cal Crossover Units	4,969	280,617	192,829	3,029		16,033
10	Enhanced SD/MC (Children) Units						
10A	Enhanced SD/MC (Refugees) Units						
11	Healthy Families (SED) Units						
11A	Non-Medi-Cal Units	347	3,275	1,309	181	308	3,725
13	Med-Cal Costs	1,310,205	6,552	166,491	109,907	2,393	10,880
13A	Medicare/Medi-Cal Crossover Costs	4,828,311	8,125	475,189	406,189	6,387	38,025
14	Med-Cal SMA Upper Limits	1,466,378	7,333	186,338	123,006	2,878	12,289
14A	Med-Cal Published Charges	5,403,823	9,093	631,829	454,504	7,148	42,558
15	Med-Cal Negotiated Rates	1,468,378	7,333	186,338	123,006	2,879	12,289
15A	Med-Cal Crossover Negotiated Rates	5,403,823	9,093	631,829	454,504	7,148	42,558
16	Med-Cal Crossover Costs	1,300,400	6,531	165,971	106,935	2,372	10,863
16A	Med-Cal Crossover Published Charges	4,790,736	8,099	473,706	402,595	6,331	37,889
17	Medicare/Medi-Cal Crossover Costs						
17A	Medicare/Medi-Cal Crossover SMA Upper Limits						
18	Medicare/Medi-Cal Crossover Published Charges						
18A	Medicare/Medi-Cal Crossover Negotiated Rates						
19	Enhanced SD/MC Costs						
19A	Enhanced SD/MC SMA Upper Limits						
20	Enhanced SD/MC Published Charges						
20A	Enhanced SD/MC Negotiated Rates						
21	Healthy Families Costs						
21A	Healthy Families SMA Upper Limits						
22	Healthy Families Published Charges						
22A	Healthy Families Negotiated Rates						
23	Healthy Families Crossover Costs						
23A	Healthy Families Crossover SMA Upper Limits						
24	Healthy Families Crossover Published Charges						
24A	Healthy Families Crossover Negotiated Rates						
25	Healthy Families Crossover Costs						
25A	Healthy Families Crossover SMA Upper Limits						
26	Healthy Families Crossover Published Charges						
26A	Healthy Families Crossover Negotiated Rates						
27	Healthy Families Crossover Costs						
27A	Healthy Families Crossover SMA Upper Limits						
28	Healthy Families Crossover Published Charges						
28A	Healthy Families Crossover Negotiated Rates						
29	Healthy Families Crossover Costs						
29A	Healthy Families Crossover SMA Upper Limits						
30	Healthy Families Crossover Published Charges						
30A	Healthy Families Crossover Negotiated Rates						
31	Healthy Families Crossover Costs						
31A	Healthy Families Crossover SMA Upper Limits						
32	Healthy Families Crossover Published Charges						
32A	Healthy Families Crossover Negotiated Rates						
33	Non-Medi-Cal Costs	41,257	567	5,365	2,929	846	7,855

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

FISCAL YEAR 2003 - 2004

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988 (06/04)

County: Los Angeles  
County Code: 19

	Legal Entry Number, 00793 Mode: 15 - Outpatient (Program 1)	NR		NR		NR		NR		NR		NR		NR	
		H	I	J	K	L	M	N	H	I	J	K	L	M	N
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	42	47	52	54	61	62	67	69	71	72	73	74	75	76
2	Total Units	66.19%	0.09%	1.42%	0.07%	0.06%	10.02%								
3	Gross Cost	1,998,418	2,737	41,745	560	907	158,809								
4	Cost per Unit	4,213.979	5,771	85,028	1,181	3,541	619,303								
5	SMA per Unit	2.11	2.11	2.11	2.11	3.80	3.90								
6	Published Charge per Unit	2.36	2.36	2.36	2.36	4.37	4.37								
7	Negotiated Rate / Cost per Unit	2.09	2.09	2.09	2.09	3.89	3.89								
8	Medi-Cal Units	381,047	15,852	15,852	580	178	39,741								
9	Medicare/Medi-Cal Crossover Units	1,599,800	25,883	25,883	1,181	717	118,421								
10	Enhanced SD/MC (Children) Units														
10A	Enhanced SD/MC (Refugees) Units														
11	Healthy Families (SED) Units														
12	Non-Medi-Cal Units	7,571	2,737					11	447						
13	Medi-Cal Costs	824,584	33,428	33,428	1,181	889	185,172								
13A	Medi-Cal SMA Upper Limits	3,373,490	54,589	54,589	1,181	2,800	462,368								
14	Medi-Cal SMA Upper Limits	522,871	37,411	37,411	1,322	782	173,668								
15	Medi-Cal Published Charges	3,775,528	81,107	81,107	1,322	3,133	517,500								
15A	Medi-Cal Negotiated Rates	922,871	37,411	37,411	1,322	3,133	517,500								
16	Medi-Cal Published Charges	3,775,528	81,107	81,107	1,322	3,133	517,500								
16A	Medi-Cal Negotiated Rates	817,288	33,131	33,131	1,170	686	154,592								
17	Medicare/Medi-Cal Crossover Costs	3,343,582	54,116	54,116	1,170	2,789	460,658								
17A	Medicare/Medi-Cal Crossover SMA Upper Limits														
18	Medicare/Medi-Cal Crossover Published Charges														
18A	Medicare/Medi-Cal Crossover Negotiated Rates														
19	Enhanced SD/MC Costs														
19A	Enhanced SD/MC SMA Upper Limits														
20	Enhanced SD/MC Published Charges														
20A	Enhanced SD/MC Negotiated Rates														
21	Healthy Families Costs														
21A	Healthy Families SMA Upper Limits														
22	Healthy Families Published Charges														
22A	Healthy Families Negotiated Rates														
23	Healthy Families Published Charges														
23A	Healthy Families Negotiated Rates														
24	Healthy Families Published Charges														
24A	Healthy Families Negotiated Rates														
25	Healthy Families Published Charges														
25A	Healthy Families Negotiated Rates														
26	Healthy Families Published Charges														
26A	Healthy Families Negotiated Rates														
27	Healthy Families Published Charges														
27A	Healthy Families Negotiated Rates														
28	Healthy Families Published Charges														
28A	Healthy Families Negotiated Rates														
29	Healthy Families Published Charges														
29A	Healthy Families Negotiated Rates														
30	Healthy Families Published Charges														
30A	Healthy Families Negotiated Rates														
31	Healthy Families Published Charges														
31A	Healthy Families Negotiated Rates														
32	Healthy Families Published Charges														
32A	Healthy Families Negotiated Rates														
33	Non-Medi-Cal Costs	15,865	5,771	5,771	0	43	1,745								

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1998 (08/04)

County: Los Angeles  
County Code: 19

	A	B	C	D	E	F	G
	Mode Total	Service Function 03	Service Function 04	Service Function 10	Service Function 12	Service Function 31	Service Function 33
1	100.00%	0.11%	8.00%	5.45%	0.35%	0.00%	0.10%
2	Total Units	4,463	315,727	187,707	10,714	40	2,830
3	Gross Cost	10,736,119	12,202	859,953	558,021	37,668	140
4	Cost per Unit	2,403	38.2	4.58	51.9	941.7	529.3
5	SMA per Unit	1.83	1.83	2.36	2.36	2.28	2.28
6	Published Charge per Unit	1.77	1.77	2.28	2.28	2.28	2.28
7	Negotiated Rate / Cost per Unit	1.062	1.062	1.062	1.062	1.062	1.062
8	Medi-Cal Units	3,103	168,226	96,789	7,372	27	2,022
8A	Medicare/Medi-Cal Crossover Units						
9A	Enhanced SD/MC (Children) Units						
10A	Enhanced SD/MC (Refugees) Units						
10B	Healthy Families (SED) Units						
11A	Non-Medi-Cal Units						
13	Medi-Cal Costs	2,095,042	2,891	161,891	119,030	8,843	35
13A	Medicare/Medi-Cal Crossover Costs	5,978,814	8,446	457,802	346,376	25,848	96
14A	Medi-Cal SMA Upper Limits	1,409,732	1,943	106,841	80,117	5,952	24
15A	Medi-Cal Published Charges	4,023,039	5,678	307,854	233,142	17,398	64
16A	Medi-Cal Negotiated Rates	1,362,342	1,860	105,273	77,401	5,750	23
17A	Medicare/Medi-Cal Crossover Costs	3,667,840	5,492	287,780	225,239	16,808	62
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	1,362,342	1,860	105,273	77,401	5,750	23
19A	Medicare/Medi-Cal Crossover Published Charges	3,887,840	5,492	297,780	225,239	16,808	62
20A	Medicare/Medi-Cal Crossover Negotiated Rates						
21A	Enhanced SD/MC Costs						
22A	Enhanced SD/MC SMA Upper Limits						
23A	Enhanced SD/MC Published Charges						
24A	Enhanced SD/MC Negotiated Rates						
25A	Healthy Families Costs	80,526	93	6,448	4,411	280	77
29A	Healthy Families SMA Upper Limits	241,554	272	19,337	13,229	845	231
30A	Healthy Families Published Charges	54,166	62	4,333	2,869	189	52
31A	Healthy Families Negotiated Rates	162,540	183	13,000	8,904	589	156
32A	Non-Medi-Cal Costs	157,075	60	4,191	2,868	182	50
32A	Healthy Families SMA Upper Limits	157,075	177	12,574	8,602	549	150
32A	Healthy Families Published Charges	157,075	60	4,191	2,868	182	50
32A	Healthy Families Negotiated Rates	157,075	177	12,574	8,602	549	150
33	Non-Medi-Cal Costs	2,340,183	501	213,817	104,973	1,760	448

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988 (09/04)

County: Los Angeles  
County Code: 19

Legal Entity: Children's Hospital of Los Angeles  
Legal Entity Number: 00179  
Mode: 15 - Outpatient (Program 1)

Line Item	Description	NR											N	
		H	I	J	K	L	M	N	O	P	Q	R		
		Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	34	41	42	52	54	61	62						
2	Total Units	4,744	7,707	8,676	23,763	3,798	7,181	161,390						
3	Gross Cost	145,196	259,986	6,523,059	8,808,808	13,317	46,712	1,049,841						
4	Cost per Unit	3.51	3.51	3.51	3.51	3.51	6.90	6.90						
5	SMA per Unit	2.36	2.36	2.36	2.36	2.36	4.37	4.37						
6	Published Charge per Unit	2.28	2.28	2.28	2.28	2.28	4.23	4.23						
7	Negotiated Rate / Cost per Unit	2.28	2.28	2.28	2.28	2.28	4.23	4.23						
8	Medi-Cal Units	28,285	17,529	365,415	45,443	888	1,702	33,212						
8A	Medicare/Medi-Cal Crossover Units	85,210	51,237	1,005,924	130,369	2,823	4,874	66,698						
9	Medicare/Medi-Cal Crossover Units													
10	Enhanced SD/MC (Children) Units													
10A	Enhanced SD/MC (Refugees) Units													
10B	Enhanced SD/MC (Refugees) Units													
11	Healthy Families (SED) Units	1,089	558	13,853	1,788	29	54	1,211						
11A	Healthy Families (SED) Units	3,287	1,658	41,859	5,305	85	161	3,531						
12	Non-Medi-Cal Units	26,345	3,134	443,284	52,873	183	280	26,640						
13	Medi-Cal Costs	102,880	81,481	1,248,170	159,352	3,149	11,072	219,044						
13A	Medicare/Medi-Cal Crossover Costs	268,787	179,849	3,527,010	457,070	9,197	32,356	629,007						
14	Medi-Cal SMA Upper Limits	69,113	41,368	636,778	107,257	2,119	7,438	145,138						
14A	Medi-Cal SMA Upper Limits	201,096	120,919	2,373,981	307,647	6,190	21,736	422,582						
15	Medi-Cal Published Charges	66,770	39,968	610,346	103,621	2,047	7,199	140,487						
15A	Medi-Cal Published Charges	194,279	116,820	2,293,507	297,219	5,980	21,040	409,024						
16	Medi-Cal Negotiated Rates	66,770	39,968	610,346	103,621	2,047	7,199	140,487						
16A	Medi-Cal Negotiated Rates	194,279	116,820	2,293,507	297,219	5,980	21,040	409,024						
17	Medicare/Medi-Cal Crossover Costs													
17A	Medicare/Medi-Cal Crossover Costs													
18	Medicare/Medi-Cal Crossover SMA Upper Limits													
18A	Medicare/Medi-Cal Crossover SMA Upper Limits													
19	Medicare/Medi-Cal Crossover Published Charges													
19A	Medicare/Medi-Cal Crossover Published Charges													
20	Medicare/Medi-Cal Crossover Negotiated Rates													
20A	Medicare/Medi-Cal Crossover Negotiated Rates													
21	Enhanced SD/MC Costs													
21A	Enhanced SD/MC Costs													
22	Enhanced SD/MC SMA Upper Limits													
22A	Enhanced SD/MC SMA Upper Limits													
23	Enhanced SD/MC Published Charges													
23A	Enhanced SD/MC Published Charges													
24	Enhanced SD/MC Negotiated Rates													
24A	Enhanced SD/MC Negotiated Rates													
25	Enhanced SD/MC (Refugees) Costs													
25A	Enhanced SD/MC (Refugees) Costs													
26	Enhanced SD/MC (Refugees) SMA Upper Limits													
26A	Enhanced SD/MC (Refugees) SMA Upper Limits													
27	Enhanced SD/MC (Refugees) Published Charges													
27A	Enhanced SD/MC (Refugees) Published Charges													
28	Healthy Families Costs	3,816	1,949	49,923	6,199	102	361	7,878						
28A	Healthy Families Costs	11,455	5,848	146,768	18,601	298	1,047	23,620						
30	Healthy Families SMA Upper Limits	2,570	1,312	32,929	4,172	68	238	5,292						
30A	Healthy Families SMA Upper Limits	7,710	3,938	98,787	12,520	201	704	15,867						
31	Healthy Families Published Charges	2,483	1,268	31,813	4,031	66	228	5,123						
31A	Healthy Families Published Charges	7,449	3,803	96,439	12,095	194	681	15,359						
32	Healthy Families Negotiated Rates	2,483	1,268	31,813	4,031	66	228	5,123						
32A	Healthy Families Negotiated Rates	7,449	3,803	96,439	12,095	194	681	15,359						
33	Non-Medi-Cal Costs	92,372	10,989	1,654,189	185,385	872	1,896	173,293						

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1996 (06/04)

County: Los Angeles  
County Code: 19

Legal Entity Number, 00591 Model: 15 - Outpatient (Program 1)	A	CR B	CR C	CR D	CR E	CR F	CR G
	Mode Total	Service Function 03	Service Function 04	Service Function 05	Service Function 10	Service Function 12	Service Function 17
1 Allocation Percentage	100.00%	0.03%	4.26%	0.18%	12.97%	0.21%	0.51%
2 Total Units	1,270	161,545	7,591	428,503	6,858	16,735	37,649
3 Gross Cost	7,430,919	2,216	319,703	13,242	964,012	15,429	37,649
4 Cost per Unit	1.74	1.74	1.74	2.25	2.25	2.25	2.25
5 SMA per Unit	1.83	1.83	1.83	2.36	2.36	2.36	2.36
6 Published Charge per Unit	1.83	1.83	1.83	2.36	2.36	2.36	2.36
7 Negotiated Rate / Cost per Unit							
8 Medi-Cal Units	307	45,801	450	96,925	1,193	790	10,799
8A	478	130,161	2,561	287,156	1,971	10,799	
9 Medicare/Medi-Cal Crossover Units							
9A							
10 Enhanced SD/MC (Children) Units							
10A							
10B Enhanced SD/MC (Refugees) Units							
10B							
11 Healthy Families (SED) Units							
11A							
12 Non-Medi-Cal Units	487					3,694	4,906
13 Medi-Cal Costs	1,729,074	536	79,899	765	218,054	2,694	1,777
13A	5,145,278	830	227,064	4,458	668,519	4,434	24,295
14 Medi-Cal SMA Upper Limits	1,813,832	562	83,816	824	228,743	2,815	1,954
14A	6,397,498	871	238,195	4,687	701,255	4,652	25,495
15 Medi-Cal Published Charges	1,813,832	562	83,816	824	228,743	2,815	1,954
15A	5,367,498	871	238,195	4,687	701,255	4,652	25,495
16 Medi-Cal Negotiated Rates							
16A							
17 Medicare/Medi-Cal Crossover Costs							
17A							
18 Medicare/Medi-Cal Crossover SMA Upper Limits							
18A							
19 Medicare/Medi-Cal Crossover Published Charges							
19A							
20 Medicare/Medi-Cal Crossover Negotiated Rates							
20A							
21 Enhanced SD/MC Costs							
21A							
22 Enhanced SD/MC SMA Upper Limits							
22A							
23 Enhanced SD/MC Published Charges							
23A							
24 Enhanced SD/MC Negotiated Rates							
24A							
25 Enhanced SD/MC (Refugees) Costs							
25A							
26 Enhanced SD/MC (Refugees) SMA Upper Limits							
26A							
27 Enhanced SD/MC (Refugees) Published Charges							
27A							
28 Enhanced SD/MC (Refugees) Negotiated Rates							
28A							
29 Healthy Families Costs	69,385	1,861	42	15,078	42	50,189	540
29A	204,192	4,164	368	50,189	44	15,817	566
30 Healthy Families SMA Upper Limits	71,737	1,953	44	16,817	44	16,817	566
30A	214,201	4,368	386	52,649	44	16,817	566
31 Healthy Families Published Charges	71,737	1,953	44	16,817	44	16,817	566
31A	214,201	4,368	386	52,649	44	16,817	566
32 Healthy Families Negotiated Rates							
32A							
33 Non-Medi-Cal Costs	283,991	850	3,714	7,590	12,173	6,310	11,037

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1986 (06/04)

County: Los Angeles  
County Code: 19

		H	CR	CR	CR	J	K	L	M	N
	Legal Entity	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	Allocation Percentage	31	34	41	42	47	52			
2	Total Units	0.03%	7.17%	0.00%	56.37%	3.18%	5.07%			
3	Gross Cost	45	230,820	60	15,995	104,419	165,258			
4	Cost per Unit	101	532,779	135	35,984	234,913	371,780			
5	SMA per Unit	2.25	2.25	2.25	2.25	2.25	2.25			
6	Published Charge per Unit	2.36	2.36	2.36	2.36	2.36	2.36			
7	Negotiated Rate / Cost per Unit	2.36	2.36	2.36	2.36	2.36	2.36			
8	Medi-Cal Units		120,248		2,059		8,497			26,254
9A	Medicare/Medi-Cal Crossover Units		116,104		1,945		47,194			132,857
10	Enhanced SD/MC (Children) Units									
10B	Enhanced SD/MC (Refugees) Units	45							611	83
11	Healthy Families (SED) Units			60					2,714	3,334
12	Non-Medi-Cal Units		487		11,961		39,533		45,403	728
13	Medi-Cal Costs		270,527		4,632		940,896		19,116	63,564
13A	Medicare/Medi-Cal Crossover Costs		281,201		4,376		3,228,912		106,173	298,891
14	Medi-Cal SMA Upper Limits		283,788		4,859		687,018		20,053	66,679
14A	Medicare/Medi-Cal Crossover Published Charges		274,005		4,590		3,387,182		111,378	313,543
15	Medi-Cal Published Charges		283,788		4,859		687,018		20,053	66,679
15A	Medicare/Medi-Cal Crossover Negotiated Rates		274,005		4,590		3,387,182		111,378	313,543
16	Medi-Cal Negotiated Rates									
16A	Medicare/Medi-Cal Crossover Costs									
17	Medicare/Medi-Cal Crossover Costs									
17A	Medicare/Medi-Cal Crossover SMA Upper Limits									
18	Medicare/Medi-Cal Crossover SMA Upper Limits									
18A	Medicare/Medi-Cal Crossover Published Charges									
19	Medicare/Medi-Cal Crossover Published Charges									
19A	Medicare/Medi-Cal Crossover Negotiated Rates									
20	Medicare/Medi-Cal Crossover Negotiated Rates									
20A	Enhanced SD/MC Costs									
21	Enhanced SD/MC Costs									
21A	Enhanced SD/MC SMA Upper Limits									
22	Enhanced SD/MC SMA Upper Limits									
22A	Enhanced SD/MC Published Charges									
23	Enhanced SD/MC Published Charges									
23A	Enhanced SD/MC Negotiated Rates									
24	Enhanced SD/MC Negotiated Rates									
24A	Enhanced SD/MC (Religious) Costs									
25	Enhanced SD/MC (Religious) Costs									
26	Enhanced SD/MC (Religious) SMA Upper Limits									
27	Enhanced SD/MC (Religious) Published Charges									
28	Enhanced SD/MC (Religious) Negotiated Rates									
29	Healthy Families Costs	101			46,445		1,375		6,108	7,501
29A	Healthy Families SMA Upper Limits	105			48,722		1,442		6,405	7,868
30	Healthy Families SMA Upper Limits	166			48,722		1,442		6,405	7,868
30A	Healthy Families Published Charges				128,003		1,442		6,405	7,868
31	Healthy Families Published Charges				128,003		1,442		6,405	7,868
31A	Healthy Families Negotiated Rates									
32	Healthy Families Negotiated Rates									
32A	Non-Medi-Cal Costs		1,351	135	26,976		75,440		102,144	1,858
33	Non-Medi-Cal Costs									

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1988 (08/04)

County: Los Angeles  
County Code: 19

	CR O	CR P	CR O	CR R	CR S	CR T	CR U
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	54	57	61	62	67		
2	0.02%	0.33%	0.10%	0.03%	0.17%		
3	609	11,048	1,750	107,610	2,870		
4	1,370	24,855	7,750	448,281	12,372		
5	2.25	2.25	4.17	4.17	4.17		
6	2.36	2.36	4.37	4.37	4.37		
7	2.36	2.36	4.37	4.37	4.37		
8	380	26,237	860	26,237	285		
8A	68	2,148		72,778	1,910		
9							
9A							
10							
10A							
10B							
11	176	3,788		895			
11A	543	4,536	1,070	3,300	795		
12							
13	813	2,833		121,795	1,104		
13A	148	4,832		303,178	7,957		
14	156	5,089		127,766	1,156		
15	156	5,089		318,040	8,347		
15A	156	5,089		127,768	1,156		
16				318,040	8,347		
16A							
17							
17A							
18							
18A							
19							
19A							
20							
20A							
21							
21A							
22							
22A							
23							
23A							
24							
24A							
25							
26							
27							
28							
29	400	2,805		6,665			
29A	8,544	3,037		6,992			
30	420	3,037		3,037			
30A	8,963	6,992		6,992			
31	420	3,037		6,992			
31A	8,963	6,992					
32							
32A	1,222	10,205	4,457	13,747	9,312		
33							

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

MH 1996 (02/04)

County: Los Angeles  
County Code: 19

Legal Entity Number: 00180 Mode: 15 - Outpatients (Program 1)	A Mode Total	NR B Service Function 03	NR C Service Function 04	NR D Service Function 06	NR E Service Function 10	NR F Service Function 12	NR G Service Function 17	NR	
								NR	NR
1 Allocation Percentage	100.00%	0.62%	13.26%	0.36%	7.91%	0.31%	0.62%		
2 Total Units	25,607	543,869	14,950	267,448	10,090	10,090	30,090		
3 Gross Cost	4,974,853	31,074	659,743	18,033	303,498	15,431	45,991		
4 Cost per Unit	1.21	1.21	1.21	1.21	1.53	1.53	1.53		
5 SMA per Unit	1.83	1.83	1.83	1.83	2.36	2.36	2.36		
6 Published Charge per Unit	1.31	1.31	1.31	1.31	1.65	1.65	1.65		
7 Negotiated Rate / Cost per Unit	1.31	1.31	1.31	1.31	1.65	1.65	1.65		
8 Medi-Cal Units	6,286	104,475	3,785	49,773	2,883	2,883	3,939		
8A	19,080	344,973	8,296	186,681	6,551	6,551	23,013		
9 Medicare/Medi-Cal Crossover Units	1,804	10,327	1,403						
10 Enhanced SD/AMC (Children) Units									
10A									
10B Enhanced SD/AMC (Refugees) Units									
11 Healthy Families (SIED) Units	1,181	128	1,141						
11A	207	5,274	36	5,306	30	30	224		
12 Non-Medi-Cal Units	34	75,745	2,513	13,054	632	632	1,914		
13 Medi-Cal Costs	966,640	7,628	126,781	4,593	76,076	4,407	7,549		
13A	3,240,983	23,154	418,825	10,070	285,288	10,013	35,174		
14 Medi-Cal SMA Upper Limits	1,527,717	11,503	191,189	6,827	117,484	6,804	11,858		
14A	5,111,128	34,916	631,301	15,165	440,496	15,460	54,311		
15 Medi-Cal Published Charges	1,043,507	8,235	130,902	4,968	82,125	4,767	8,149		
15A	3,488,707	24,995	451,915	10,870	307,974	10,809	37,971		
16 Medi-Cal Negotiated Rates	1,043,507	8,235	136,862	4,958	82,125	4,757	8,149		
16A	3,487,469	24,995	451,915	10,870	307,974	10,809	37,971		
17 Medicare/Medi-Cal Crossover Costs	11,958	2,044	46	46					
17A	81,389	12,532	2,282	2,282					
18 Medicare/Medi-Cal Crossover SMA Upper Limits	18,381	3,082	71	71					
18A	147,582	18,698	3,523	3,523					
19 Medicare/Medi-Cal Crossover Published Charges	95,656	2,206	50	50					
19A	12,531	13,528	2,483	2,483					
20 Medicare/Medi-Cal Crossover Negotiated Rates	98,616	13,528	2,483	2,483					
20A									
21 Enhanced SD/AMC Costs									
21A									
22 Enhanced SD/AMC SMA Upper Limits									
22A									
23 Enhanced SD/AMC Published Charges									
23A									
24 Enhanced SD/AMC Negotiated Rates									
24A									
25 Enhanced SD/AMC (Refugees) Costs									
25A									
27 Enhanced SD/AMC (Refugees) Published Charges									
27A									
28 Enhanced SD/AMC (Refugees) Negotiated Rates									
28A									
29 Healthy Families Costs	22,960	1,433	155	1,744					
29A	65,346	251	44	8,110	46		342		
30 Healthy Families SMA Upper Limits	35,805	2,161	234	2,693					
30A	102,780	379	9,851	12,522	71		629		
31 Healthy Families Published Charges	24,786	1,547	168	1,883					
31A	70,543	271	6,909	8,755	50		370		
32 Healthy Families Negotiated Rates	24,786	1,547	168	1,883					
32A	70,543	271	6,909	8,755	50		370		
33 Non-Medi-Cal Costs	576,757	41	91,929	3,171	19,952	966	2,925		



DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL

FISCAL YEAR 2003 - 2004

County: Los Angeles  
County Code: 19

		NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
		H	J	K	L	M	N							
		Service	Service	Service	Service	Service	Service							
		Function	Function	Function	Function	Function	Function							
1	Allocation Percentage	34	41	47	52	54	57							
2	Total Units	0.08%	1.71%	2.76%	9.97%	0.49%	0.34%							
3	Gross Cost	2,458	5,756	8,935	32,890	15,990	11,202							
4	Cost per Unit	3,757	2,688	137,462	493,523	24,440	17,122							
5	SMA per Unit	1.53	1.53	1.53	1.53	1.53	1.53							
6	Published Charge per Unit	2.36	2.36	2.36	2.36	2.36	2.36							
7	Negotiated Rate / Cost per Unit	1.65	1.65	1.65	1.65	1.65	1.65							
8	Medi-Cal Units	679	13,672	347,258	17,961	66,438	2,063							
9	Medicare/Medi-Cal Crossover Units	1,006	40,111	1,131,418	57,616	210,781	11,513							
9A		28	4,898	38,450	940	3,618								
10	Enhanced SD/MC (Children) Units													
10A														
10B	Enhanced SD/MC (Refugees) Units													
11	Healthy Families (SED) Units													
11A														
12	Non-Medi-Cal Units	120	361	1,624	203,224	11,879	44,738							
13	Medi-Cal Costs	1,029	20,897	530,766	27,453	86,283	3,184							
13A		2,501	61,308	1,729,325	88,369	322,139	17,597							
14	Medi-Cal SMA Upper Limits	1,588	32,266	819,574	42,388	133,194	4,916							
14A		3,861	94,862	2,670,149	136,446	497,396	27,171							
15	Medi-Cal Published Charges	1,110	22,659	572,972	29,636	93,123	3,437							
15A		2,699	66,183	1,669,541	86,398	347,756	18,998							
16	Medi-Cal Negotiated Rates	1,110	22,659	572,972	29,636	93,123	3,437							
16A		2,699	66,183	1,669,541	86,398	347,756	18,998							
17	Medicare/Medi-Cal Crossover Coats	44	7,181	56,769	1,437	5,530								
17A														
18	Medicare/Medi-Cal Crossover SMA Upper Limits	68	11,067	90,742	6,538	2,218								
18A														
19	Medicare/Medi-Cal Crossover Published Charges	48	7,752	63,443	1,851	5,976								
19A														
20	Medicare/Medi-Cal Crossover Negotiated Rates	48	7,752	63,443	1,851	5,976								
20A														
21	Enhanced SD/MC Coats													
21A														
22	Enhanced SD/MC SMA Upper Limits													
22A														
23	Enhanced SD/MC Published Charges													
23A														
24	Enhanced SD/MC Negotiated Rates													
24A														
25	Enhanced SD/MC (Refugees) Coats													
25A														
26	Enhanced SD/MC (Refugees) SMA Upper Limits													
26A														
27	Enhanced SD/MC (Refugees) Published Charges													
27A														
28	Enhanced SD/MC (Refugees) Negotiated Rates													
28A														
29	Healthy Families Coats													
29A														
30	Healthy Families SMA Upper Limits													
30A														
31	Healthy Families Published Charges													
31A														
32	Healthy Families Negotiated Rates													
32A														
33	Non-Medi-Cal Coats	153	2,462	310,619	19,157	68,360	3,613							

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1886 (08/04)

County: Los Angeles  
County Code: 19

	NR		NR		NR		CR		U	
	O	P	Q	R	S	T	U			
	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
1	61	62	67	71						
2	0.12%	6.71%	0.08%	0.35%						
3	2,950	162,935	2,010	7,595						
4	6,039	333,581	4,115	17,378						
5	2.05	2.05	2.05	2.29						
6	4.37	4.37	4.37	3.52						
7	2.21	2.21	2.21	2.47						
8	375	32,737	130							
8A	2,575	97,867	1,520	8,803						
9		440		219						
10		5,730								
10A										
10B		340								
11		1,570	195							
11A		24,251	185	573						
12										
13		768	67,019	266						
13A		5,272	200,354	3,112	15,566					
14		1,539	143,081	568						
14A		11,253	427,879	6,842	23,947					
15		829	72,349	287						
15A		5,681	216,286	3,356	18,803					
16		829	72,349	287						
16A		5,681	216,286	3,356	18,803					
17			901							
17A			11,730		501					
18			1,923		771					
18A			26,040							
19			972		541					
19A			12,663							
20			972		501					
20A			12,663		601					
21										
21A										
22										
22A										
23										
23A										
24										
24A										
25										
26										
27										
28										
29			698							
29A			3,214		398					
30			1,486		852					
30A			6,861							
31			761		431					
31A			3,470							
32			751		431					
32A			3,470		338					
33			49,847		1,311					

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: Los Angeles

Legal Entity: Community Family Guidance Center  
Legal Entry Number: 00181  
Mode: 15 - Outpatient (Program 1)

	NR			NR			NR			NR		
	A	B	C	D	E	F	G	H	I	J	K	L
	Mode Total	Service Function 03	Service Function 04	Service Function 05	Service Function 06	Service Function 07	Service Function 08	Service Function 09	Service Function 10	Service Function 11	Service Function 12	Service Function 14
1	Allocation Percentage	100.00%	2.06%	0.0%	0.0%	13.76%	3.05%	0.85%				
2	Total Units	7,456	47,337	1,015	252,235	55,835	17,554	31,912				
3	Gross Cost	3,310,415	10,985	89,427	1,489	458,230	101,446	31,912				
4	Cost per Unit	1.47	1.47	1.47	1.47	1.82	1.82	1.82				
5	SMA per Unit	1.83	1.83	1.83	1.83	2.36	2.36	2.36				
6	Published Charge per Unit	1.34	1.34	1.34	1.34	1.66	1.66	1.66				
7	Negotiated Rate / Cost per Unit	1.34	1.34	1.34	1.34	1.66	1.66	1.66				
8	Medi-Cal Units	1,280	14,152	45	56,214	5,275	3,250	3,250				
8A	Medicare/Medi-Cal Crossover Units	2,505	28,480	280	178,288	17,820	13,059	13,059				
9	Medicare/Medi-Cal Crossover Units											
10	Enhanced SD/MC (Children) Units											
10A	Enhanced SD/MC (Refugees) Units											
10B	Enhanced SD/MC (Refugees) Units											
11	Healthy Families (SED) Units	3,705	1,905	1,905	710	985	32,940	1,205				
11A	Non-Medi-Cal Units											
12	Medi-Cal Costs	648,462	1,877	20,756	66	105,768	9,984	5,978				
13	Medi-Cal Costs	2,103,383	3,874	41,785	351	323,949	32,014	23,745				
13A	Medi-Cal SMA Upper Limits	866,475	2,342	25,898	82	137,385	12,449	7,764				
14	Medi-Cal SMA Upper Limits	2,798,048	4,554	52,137	476	420,786	41,583	30,843				
14A	Medi-Cal Published Charges	592,488	1,715	18,964	60	95,635	8,757	5,461				
15	Medi-Cal Published Charges	1,921,767	3,357	38,177	348	295,976	29,249	21,895				
15A	Medi-Cal Negotiated Rates	562,466	1,715	18,964	60	96,635	8,757	5,461				
16	Medi-Cal Negotiated Rates	1,921,871	3,357	38,177	348	295,976	29,249	21,895				
16A	Medicare/Medi-Cal Crossover Costs											
17	Medicare/Medi-Cal Crossover Costs											
17A	Medicare/Medi-Cal Crossover SMA Upper Limits											
18	Medicare/Medi-Cal Crossover SMA Upper Limits											
18A	Medicare/Medi-Cal Crossover Published Charges											
19	Medicare/Medi-Cal Crossover Published Charges											
19A	Medicare/Medi-Cal Crossover Negotiated Rates											
20	Medicare/Medi-Cal Crossover Negotiated Rates											
20A	Enhanced SD/MC Costs											
21	Enhanced SD/MC Costs											
21A	Enhanced SD/MC SMA Upper Limits											
22	Enhanced SD/MC SMA Upper Limits											
22A	Enhanced SD/MC Published Charges											
23	Enhanced SD/MC Published Charges											
23A	Enhanced SD/MC Negotiated Rates											
24	Enhanced SD/MC Negotiated Rates											
24A	Enhanced SD/MC (Refugees) Costs											
25	Enhanced SD/MC (Refugees) Costs											
26	Enhanced SD/MC (Refugees) SMA Upper Limits											
27	Enhanced SD/MC (Refugees) Published Charges											
28	Enhanced SD/MC (Refugees) Negotiated Rates											
29	Healthy Families Costs	36,143	2,354	36,143	2,354	5,703						
29A	Healthy Families SMA Upper Limits	110,083	1,738	110,083	1,738	7,408						
30	Healthy Families SMA Upper Limits	48,445	2,937	48,445	2,937	27,303						
30A	Healthy Families Published Charges	147,813	2,169	147,813	2,169	5,211						
31	Healthy Families Published Charges	33,022	2,151	33,022	2,151	19,205						
31A	Healthy Families Negotiated Rates	100,578	1,568	100,578	1,568	5,211						
32	Healthy Families Negotiated Rates	100,578	1,568	100,578	1,568	19,205						
32A	Non-Medi-Cal Costs	432,314	5,454	432,314	5,454	1,790						
33	Non-Medi-Cal Costs											
33A	Non-Medi-Cal Negotiated Rates											

DETAIL COST REPORT

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY  
ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL  
MH 1966 (08/04)

County: Los Angeles

County Code: 19

Legal Entity: Community Family Guidance Center

Legal Entity Number: 00161

Mode: 15 - Outpatient (Program 1)

		NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR	NR
		H	I	J	K	L	M	N						
		Service	Service	Service	Service	Service	Service	Service						
		Function	Function	Function	Function	Function	Function	Function						
1	Allocation Percentage	17	34	41	42	45	47	48						
2	Total Units	0.48%	0.02%	10.14%	57.15%	4.17%	2.28%	0.67%						
3	Gross Cost	8,515	330	185,870	1,047,556	41,840	76,385	12,347						
4	Cost per Unit	15,471	600	337,705	1,903,291	138,783	76,019	22,433						
5	SMA per Unit	1.82	1.82	1.82	1.82	1.82	1.82	1.82						
6	Published Charge per Unit	2.36	2.36	2.36	2.36	2.36	2.36	2.36						
7	Negotiated Rate / Cost per Unit	1.66	1.66	1.66	1.66	1.66	1.66	1.66						
8	Medi-Cal Units	620	330	16,410	220,980	14,700	3,505	2,887						
9A	Medicare/Medi-Cal Crossover Units	4,340		65,598	719,765	55,020	18,315	8,932						
10A	Enhanced SD/MC (Children) Units													
10B	Enhanced SD/MC (Relatives) Units													
11A	Healthy Families (SED) Units													
12	Non-Medi-Cal Units	3,545		103,654	48,555	8,955	20,020	4,182						
13A	Medi-Cal Costs	1,128	600	29,815	401,499	26,708	6,368	4,182						
13B	Medicare/Medi-Cal Crossover SMA Upper Limits	7,882		119,181	1,307,768	99,985	33,278	16,228						
14A	Medi-Cal SMA Upper Limits	1,463	779	38,728	521,513	34,682	8,272	6,341						
15A	Medi-Cal Published Charges	10,242		154,507	1,608,593	125,847	41,223	21,080						
16A	Medi-Cal Negotiated Rates	1,020	548	27,241	306,827	24,402	5,818	4,480						
17A	Medicare/Medi-Cal Crossover Costs	7,204		106,289	1,194,843	91,333	30,403	14,827						
18A	Medicare/Medi-Cal Crossover SMA Upper Limits	1,029	- 548	27,241	306,827	24,402	5,818	4,490						
19A	Medicare/Medi-Cal Crossover Published Charges													
20A	Medicare/Medi-Cal Crossover Negotiated Rates													
21A	Enhanced SD/MC Costs													
22A	Enhanced SD/MC SMA Upper Limits													
23A	Enhanced SD/MC Published Charges													
24A	Enhanced SD/MC Negotiated Rates													
25A	Healthy Families Costs													
26A	Healthy Families SMA Upper Limits													
27A	Healthy Families Published Charges													
28A	Healthy Families Negotiated Rates													
29A	Enhanced SD/MC (Relatives) Costs													
30A	Enhanced SD/MC (Relatives) SMA Upper Limits													
31A	Enhanced SD/MC (Relatives) Published Charges													
32A	Enhanced SD/MC (Relatives) Negotiated Rates													
33A	Non-Medi-Cal Costs	6,458		188,709	86,219	12,110	36,374	0						
34A	Total													



RECEIVED  
November 25, 2014  
Commission on  
State Mandates

**JOHN CHIANG**  
California State Controller

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,

A handwritten signature in black ink, appearing to read "Jim L. Spano".

JIM L. 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**

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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**



1 **OFFICE OF THE STATE CONTROLLER**

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  
10 **INCORRECT REDUCTION CLAIM ON:**  
11 **Handicapped and Disabled Students II Program**  
12 **Chapter 1128, Statutes of 1994**  
13 **Chapter 654, Statutes of 1996**  
14 **LOS ANGELES COUNTY, Claimant**

No.: CSM 12-0240-I-01

**AFFIDAVIT OF BUREAU CHIEF**

15  
16 I, Jim L. Spano, make the following declarations:

- 17 1) I am an employee of the State Controller's Office (SCO) and am over the age of 18 years.
- 18 2) I am currently employed as a Bureau Chief, and have been so since April 21, 2000. Before that, I was employed as an audit manager for two years and three months.
- 19 3) I am a California Certified Public Accountant.
- 20 4) I reviewed the work performed by the SCO auditor.
- 21 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.
- 22 6) The records include claims for reimbursement, along with any attached supporting documentation, explanatory letters, or other documents relating to the above-entitled
- 23 Incorrect Reduction Claim.
- 24
- 25

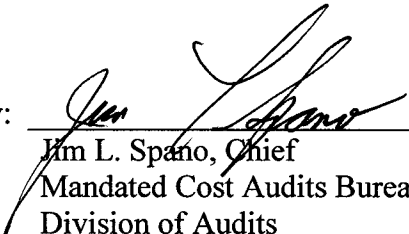
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7) A review of the claims for fiscal year (FY) 2002-03 and FY 2003-04 was completed on May 28, 2010.

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:   
\_\_\_\_\_  
Jim 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:

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>July 1, 2002, through June 30, 2003</u>			
Direct costs:			
Psychotherapy of other treatment services	\$ 2,981,091	\$ 2,407,966	\$ (573,125)
Total direct costs	2,981,091	2,407,966	(573,125)
Indirect costs	203,322	165,995	(37,327)
Total direct and indirect	3,184,413	2,573,961	(610,452)
Less offsetting reimbursements	(1,480,524)	(1,185,536)	294,988
Total program costs	<u>\$ 1,703,889</u>	1,388,425	<u>\$ (315,464)</u>
Less amount paid by the State <sup>1</sup>		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,388,425</u>	
<u>July 1, 2003, through June 30, 2003</u>			
Direct costs:			
Psychotherapy of other treatment services	\$ 2,839,465	\$ 2,266,155	\$ (573,310)
Total direct costs	2,839,465	2,266,155	(573,310)
Indirect costs	235,416	187,972	(47,444)
Total direct and indirect	3,074,881	2,454,127	(620,754)
Less offsetting reimbursements	(1,502,454)	(1,284,115)	218,339
Total program costs	<u>\$ 1,572,427</u>	1,170,012	<u>\$ (402,415)</u>
Less amount paid by the State <sup>1</sup>		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 1,170,012</u>	

<u>Cost Elements</u>	<u>Actual Costs Claimed</u>	<u>Allowable per Audit</u>	<u>Audit Adjustment</u>
<u>Summary: July 1, 2002, through June 30, 2004</u>			
Direct costs:			
Psychotherapy of other treatment services	\$ 5,820,556	\$ 4,674,121	\$ (1,146,435)
Total direct costs	5,820,556	4,674,121	(1,146,435)
Indirect costs	438,738	353,967	(84,771)
Total direct and indirect	6,259,294	5,028,088	(1,231,206)
Less offsetting reimbursements	(2,982,978)	(2,469,651)	513,327
Total program costs	<u>\$ 3,276,316</u>	2,558,437	<u>\$ (717,879)</u>
Less amount paid by the State <sup>1</sup>		—	
Allowable costs claimed in excess of (less than) amount paid		<u>\$ 2,558,437</u>	

<sup>1</sup> 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 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 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).<sup>1</sup> 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).)

<sup>1</sup> 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.

- 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))
- 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.)*

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 2002-03 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
<u>County's IRC calculation</u>		
Direct costs	\$ 143,443	\$ 131,570
Indirect costs	14,008	19,974
Offsetting reimbursements	59,342	79,865
Total	<u>\$ 216,793</u>	<u>\$ 231,409</u>
<u>Revised SCO IRC calculation<sup>1</sup></u>		
Direct costs	\$ 323,629	\$ 411,076
Indirect costs	20,404	32,778
Offsetting reimbursements	(127,240)	(210,091)
Total	<u>\$ 216,793</u>	<u>\$ 233,763</u>
<u>Difference</u>		
Direct costs	\$ 180,186	\$ 279,506
Indirect costs	6,396	12,804
Offsetting reimbursements	(186,582)	(289,956)
Total	<u>\$ -</u>	<u>\$ 2,354</u>

<sup>1</sup>SCO 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:

  
\_\_\_\_\_  
Jim L. Sparo, Chief  
Mandated Cost Audits Bureau  
Division of Audits  
State Controller's Office

**Tab 3**

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>SERVICES TO HANDICAPPED STUDENTS II</b>	For State Controller Use Only (19) Program Number 00263 (20) Date <b>MAY 24 2006</b> (21) LRS Input <u>   /   /   </u>
---	---

(01) Claimant Identification Number 9919		Reimbursement Claim Data	
(02) Claimant Name <b>Auditor-Controller</b>		(22) HDS-1, (04)(A)(1)(f)	
County of Location <b>County of Los Angeles</b>		(23) HDS-1, (04)(B)(1)(f)	
Street Address or P.O. Box 500 West Temple Street, Room 603		(24) HDS-1, (04)(C)(1)(f)	
City Los Angeles	State CA	Zip Code 90012	(25) HDS-1, (04)(D)(1)(f)
<b>Type of Claim</b>	<b>Estimated Claim</b>	<b>Reimbursement Claim</b>	(26) HDS-1, (04)(E)(1)(f)
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>	(27) HDS-1, (04)(F)(1)(f)
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>	(28) HDS-1, (04)(G)(1)(f)      2,839,465
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(29) HDS-1, (06)      8
<b>Fiscal Year of Cost</b>	(06)	(12) <b>2003/2004</b>	(30) HDS-1, (07)      235,416
<b>Total Claimed Amount</b>	(07)	(13) <b>\$1,572,427</b>	(31) HDS-1, (09)
<b>Less: 10% Late Penalty, but not to exceed \$1,000</b>		(14)	(32) HDS-1, (10)      1,502,454
<b>Less: Estimated Claim Payment Received</b>		(15)	(33)
<b>Net Claimed Amount</b>	\$0	(16) <b>\$1,572,427</b>	(34)
<b>Due from State</b>	(08) \$0	(17) <b>\$1,572,427</b>	(35)
<b>Due to State</b>		(18)	(36)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer

Date

*John Naimo FOR*

5/22/06

J. Tyler McCauley  
Type or Print Name

Auditor-Controller  
Title

(38) Name of Contact Person for Claim  
Leonard Kaye

Telephone Number (213) 974-8564 Ext.

E-mail Address lkaye@auditor.co.la.ca.us

*No*

**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

MANDATED COSTS						FORM HDS-1
HANDICAPPED AND DISABLED STUDENTS II						
CLAIM SUMMARY						
(01) Claimant COUNTY OF LOS ANGELES			(02) Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		Type of Claim	Fiscal Year 2003/2004
<b>Claim Statistics</b>						
(03) Number of student referrals during the fiscal year of claim. (Please see Attachment 6).						2,279
<b>Direct Costs</b>		<b>Object Accounts</b>				
(04) Reimbursable Activities	(a) Salaries	(b) Benefits	(c) Materials and Supplies	(d) Contracted Services	(e) Fixed Assets	(f) 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 <sup>(a)</sup>	2,839,465					2,839,465
(05) Total Direct Costs	2,839,465					2,839,465
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	Please see Attachment 8. [10% or ICRP from 2 CFR, Chapter II, formerly OMB A-87]					8.2909%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x (line (05)(a) + line (05)(b))]					235,416
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]					3,074,881
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						0
(10) Less: Other Reimbursements	(Please see Attachment 5).					1,502,454
(11) Total Claimed Amount	[Line (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.

	<b>MANDATED COSTS</b> <b>HANDICAPPED AND DISABLED STUDENTS II</b> <b>ACTIVITY COST DETAIL</b>	<b>FORM</b> <b>HDS-2</b>
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(01) Claimant: COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH	(02) Fiscal Year <u>2003/2004</u>
---	--------------------------------------

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Interagency Agreements	<input type="checkbox"/> Case Management Duties for Pupils
<input type="checkbox"/> Referral and Mental Health Assessments	<input type="checkbox"/> Payment Authorization to Care Providers
<input type="checkbox"/> Transfers and Interim Placements	<input checked="" type="checkbox"/> Psychotherapy or Other Treatment Services
<input type="checkbox"/> Member Participation of Extended IEP Team	

(04) Description of Expenses			Object Accounts				
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contracted Services	(h) Fixed Assets
<p>Please see Attachment 4 for FY 2003-2004 Medication Monitoring Services Expenditures for LACDMH directly operated and non-governmental agencies. The claimed units of service are based on the AB 3632/SEP Plan identified in the LACDMH data collection system. The cost report is a unit of service based process that determines the unit cost rate.</p>						2,839,465	
(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: <u>1</u> of <u>1</u>						2,839,465	



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	\$ 135,849
CR	LACDMH	00019	15	62	7,588	3.97	30,120
NR	Aspen Health Services	00519	15	61	1,823	3.32	6,052
NR	Associated League of Mexican-America	00173	15	61	774	3.56	2,755
NR	Cedars-Sinai Medical Center	00178	15	61	2,722	4.07	11,079
NR	Child & Family Center	00210	15	61	30,786	3.60	110,830
NR	Child & Family Guidance Center	00207	15	61	173,168	3.92	678,819
NR	ChildNet Youth & Family Services	00783	15	61	907	3.89	3,528
NR	Childrens Hospital of Los Angeles	00179	15	61	7,181	4.23	30,376
NR	Childrens Hospital of Los Angeles	00179	15	62	1,564	4.23	6,616
CR	Children's Institute International	00591	15	61	1,750	4.17	7,290
NR	Community Counseling Service	00180	15	61	2,950	2.21	6,520
NR	Community Family Guidance Center	00181	15	61	11,710	1.87	21,898
NR	Devereux Foundation	00472	15	61	69	3.54	244
CR	Didi Hirsch Psychiatric Service	00183	15	61	10,568	3.60	38,072
CR	Didi Hirsch Psychiatric Service	00183	15	62	22,607	3.60	81,442
NR	Dubnoff Center	00184	15	61	12,055	4.23	50,993
CR	El Centro De Amistad, Inc.	00185	15	61	435	4.37	1,899
NR	Enki Health & Research	00188	15	61	26,144	3.09	80,785
NR	Enki Health & Research	00188	15	62	19,851	3.09	61,340
NR	Five Acres Boys' & Girls' Aid Society of	00647	15	61	2,238	2.76	6,177
NR	Foothill Family Service	00724	15	61	9,313	4.17	38,835
NR	Gateways Hospital	00190	15	61	1,308	3.00	3,924
NR	Hamburger Home, Inc.	00174	15	61	724	3.45	2,498
NR	Hathaway Children & Family Services	00192	15	61	21,266	3.40	72,304
NR	Help Group Child & Family Center	00198	15	61	50,924	4.22	214,899
NR	Hillside	00321	15	61	9,120	3.17	28,910
NR	Institute For Redesign of Learning (The	00171	15	61	8,115	3.52	28,565
NR	Intercommunity Child Guidance Center	00195	15	61	6,341	3.38	21,433
NR	LAUSD 97th St. Mental Health	00315	15	61	1,290	4.09	5,276
NR	Los Angeles Child Guidance Clinic	00199	15	61	37,372	3.63	135,660
CR	Pacific Clinics	00203	15	61	72,898	2.92	213,099
NR	Pasadena Childrens Training	00204	15	61	47,046	3.79	178,304
NR	Penny Lane Centers	00201	15	61	3,906	4.05	15,819
CR	Saint Johns Health center	00217	15	61	8,513	4.37	37,202
CR	San Fernando Valley CMHC Inc.	00208	15	61	1,570	3.63	5,694
CR	San Gabriel Children's Center	00320	15	61	5,250	4.18	21,968
NR	South Bay Children's Health Center	00213	15	61	10,252	3.88	39,778
NR	Special Service Fro Groups	00214	15	61	1,886	3.33	6,280
NR	St. Francis Medical Center	00784	15	61	185	4.16	770
NR	Starview Adolescent Center	00543	15	61	421	3.48	1,465
NR	Stirling Academy, Inc.	00216	15	61	1,635	3.56	5,821
CR	The Guidance Center	00191	15	61	23,905	3.01	71,915
CR	Verdugo Mental Health Center	00221	15	61	21,270	3.90	82,965
NR	Vista Del Mar Child and Family Services	00196	15	61	62,741	3.72	233,397
<b>TOTAL MEDICATION MONITORING SERVICES</b>					<b>778,365</b>		<b>\$ 2,839,465</b>

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	AB3632 Program - Medication Monitoring Gross Cost	\$ 2,839,465	From Attachment 5, Column (8); To HDS-2, Line (04), column (g)
Line 2	Administration Cost	<u>238,418</u>	From Attachment 5, Column (8); To HDS-1, Line (07)
Line 3	Gross AB 3632 Cost	<u>\$ 3,074,881</u>	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 )	\$ (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	<u>(2,166)</u>	From Attachment 5, sum of Columns (15) and (16)
Line 10	Total Cost Reduction - Other Reimbursements	<u>\$ (1,502,454)</u>	From Attachment 5, Column (17); To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	<u>\$ 1,572,427</u>	From Attachment 5, Column (18); 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 2003-2004

Attachment 5

1	2	3	4	5	6	7	8	9-16 REVENUE OFFSETS - (OTHER REIMBURSEMENTS)									17	18
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
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	907	3.89	3,528	1,312	1,435	-	-	-	-	-	-	2,747	781	
NR	Childrens Hospital of Los Ar	00179	15	61	7,181	4.23	30,376	8,154	8,874	-	-	-	-	-	1,037	18,065	12,311	
NR	Childrens Hospital of Los Ar	00179	15	62	1,564	4.23	6,616	3,157	3,459	-	-	-	-	-	-	6,616	-	
CR	Children's Institute Internat	00591	15	61	1,750	4.17	7,290	1,006	1,054	-	-	-	-	-	-	2,060	5,230	
NR	Community Counseling Sen	00180	15	61	2,950	2.21	6,520	1,507	1,664	-	-	-	-	-	-	3,171	3,349	
NR	Community Family Guidanc	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	
CR	Didi Hirsch Psychiatric Serv	00183	15	62	22,607	3.60	81,442	2,230	2,559	-	-	-	-	-	-	4,789	76,653	
NR	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	-	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 t	00198	15	61	50,924	4.22	214,899	23,597	42,400	-	-	-	-	-	-	65,997	148,902	
NR	Hillside	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	Pasadena Childrens Trainin	00204	15	61	47,046	3.79	178,304	56,272	72,031	-	-	-	-	-	-	128,303	50,001	
NR	Penny Lane Centers	00201	15	61	3,906	4.05	15,819	3,819	5,156	-	-	-	-	-	-	8,975	6,844	
CR	Saint Johns Health center	00217	15	61	8,513	4.37	37,202	4,496	4,919	-	-	-	-	-	-	9,415	27,787	
CR	San Fernando Valley CMHC	00208	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	-	-	-	-	-	-	16,150	5,818	
NR	South Bay Children's Health	00213	15	61	10,252	3.88	39,778	-	5,013	-	-	-	-	-	-	5,013	34,765	
NR	Special Service Fro Groups	00214	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	00198	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	\$780,381	\$ 582	\$ 1,845	\$ 233	\$ 3,876	\$ 969	\$ 1,037	\$ 1,389,138	\$ 1,460,327	
Administration 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	106,788	106,103	
Subtotal					235,416		235,416	48,016	64,611	46	147	19	317	77	83	113,316	122,100	
<b>Total</b>					<b>778,365</b>		<b>\$3,074,881</b>	<b>\$ 636,231</b>	<b>\$854,992</b>	<b>\$ 628</b>	<b>\$ 1,992</b>	<b>\$ 252</b>	<b>\$ 4,193</b>	<b>\$ 1,046</b>	<b>\$ 1,120</b>	<b>\$ 1,502,454</b>	<b>\$ 1,572,427</b>	

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

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

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 details

	(1)			(2)		
	DMH Directly Operated Programs			Life Support/Supplemental Rates		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	360,264	-	360,264	5,512	-	5,512
GENERAL ADMINISTRATION OPERATIONS	5,963,614	-	5,963,614	-	-	-
FISCAL SERVICES	1,705,897	-	1,705,897	18,038	-	18,038
MENTAL HEALTH BUREAU ADMINISTRATION	3,588,622	-	3,588,622	8,204	-	8,204
CONTRACTS ADMINISTRATION	-	-	-	13,681	-	13,681
MANAGEMENT INFORMATION SYSTEMS	703,351	-	703,351	45,231	-	45,231
DMH DIRECTLY OPERATED MH PROGRAMS GENERAL	-	158,199,470	158,199,470	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	8,456,724	8,456,724	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>12,342,749</b>	<b>164,656,194</b>	<b>176,998,943</b>	<b>90,645</b>	<b>-</b>	<b>90,645</b>
<b>SRVC &amp; SUPP / OTHER CHAR / FIX ASSETS</b>						
CCAP	2,190,021	-	2,190,021	33,509	-	33,509
EXECUTIVE OFFICE	44,258	-	44,258	677	-	677
GENERAL ADMINISTRATION OPERATIONS	8,257,720	-	8,257,720	-	-	-
FISCAL SERVICES	111,232	-	111,232	1,164	-	1,164
MENTAL HEALTH BUREAU ADMINISTRATION	372,578	-	372,578	3,783	-	3,783
CONTRACTS ADMINISTRATION	-	-	-	479	-	479
MANAGEMENT INFORMATION SYSTEMS	3,532,183	-	3,532,183	152,576	-	152,576
DMH DIRECTLY OPERATED MH PROGRAMS GENERAL	-	28,228,542	28,228,542	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	4,783,641	4,783,641	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	3,024,446	-	3,024,446
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>14,507,991</b>	<b>33,012,183</b>	<b>47,520,174</b>	<b>192,196</b>	<b>3,024,446</b>	<b>3,216,644</b>
<b>TOTAL EXPENDITURES</b>						
CCAP	2,190,021	-	2,190,021	33,509	-	33,509
EXECUTIVE OFFICE	404,522	-	404,522	6,189	-	6,189
GENERAL ADMINISTRATION OPERATIONS	14,241,334	-	14,241,334	-	-	-
FISCAL SERVICES	1,817,128	-	1,817,128	19,202	-	19,202
MENTAL HEALTH BUREAU ADMINISTRATION	3,982,201	-	3,982,201	11,987	-	11,987
CONTRACTS ADMINISTRATION	-	-	-	14,140	-	14,140
MANAGEMENT INFORMATION SYSTEMS	4,235,534	-	4,235,534	197,807	-	197,807
DMH DIRECTLY OPERATED MH PROGRAMS GENERAL	-	184,428,012	184,428,012	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPECIAL	-	13,240,365	13,240,365	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	3,024,446	-	3,024,446
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>26,850,740</b>	<b>197,668,377</b>	<b>224,519,117</b>	<b>282,844</b>	<b>3,024,446</b>	<b>3,307,290</b>

	DMH OH	12.4758%	DMH OH	8.2440%
	CCAP	1.1079%	CCAP	1.1079%
ADMIN. OVERHEAD RATE FOR 2003/2004	26,850,740 / 197,668,377 =	13.5837%	282,844 / 3,024,446 =	9.3517%
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

See Worksheet 4 for Indirect/Direct Cost details

	(3a)			(3b)			(4)		
	In-State MH Contract Providers			Consultation, Out of State, & Other Contractors			DHS		
	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>									
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	72,586	-	72,586	187,748	-	187,748
MENTAL HEALTH BUREAU ADMINISTRATION	9,019,649	-	9,019,649	161,181	-	161,181	369,408	-	369,408
CONTRACTS ADMINISTRATION	4,397,122	-	4,397,122	56,815	-	56,815	40,995	-	40,995
MANAGEMENT INFORMATION SYSTEMS	2,528,231	-	2,528,231	-	-	-	78,171	-	78,171
DMH DIRECTLY OPERATED MH PROGRAMS	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPEC	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>21,134,647</b>	<b>-</b>	<b>21,134,647</b>	<b>306,769</b>	<b>-</b>	<b>306,769</b>	<b>715,972</b>	<b>-</b>	<b>715,972</b>

<b>SRVC &amp; SUPP / OTHER CHAR / FIX ASSETS</b>									
CCAP	5,502,868	-	5,502,868	96,336	-	96,336	241,030	-	241,030
EXECUTIVE OFFICE	111,206	-	111,206	1,967	-	1,967	4,671	-	4,671
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-	-	-	-
FISCAL SERVICES	279,492	-	279,492	4,949	-	4,949	12,242	-	12,242
MENTAL HEALTH BUREAU ADMINISTRATION	936,178	-	936,178	16,730	-	16,730	40,424	-	40,424
CONTRACTS ADMINISTRATION	147,404	-	147,404	1,672	-	1,672	654	-	654
MANAGEMENT INFORMATION SYSTEMS	11,435,381	-	11,435,381	-	-	-	391,314	-	391,314
DMH DIRECTLY OPERATED MH PROGRAMS	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPEC	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	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	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>18,412,530</b>	<b>496,681,573</b>	<b>515,094,103</b>	<b>123,674</b>	<b>8,875,704</b>	<b>8,999,377</b>	<b>680,535</b>	<b>87,020,284</b>	<b>87,710,819</b>

<b>TOTAL EXPENDITURES</b>									
CCAP	5,502,868	-	5,502,868	96,336	-	96,336	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 ADMINISTRATION	9,955,826	-	9,955,826	177,911	-	177,911	409,832	-	409,832
CONTRACTS ADMINISTRATION	4,544,526	-	4,544,526	58,488	-	58,488	41,649	-	41,649
MANAGEMENT INFORMATION SYSTEMS	13,961,612	-	13,961,612	-	-	-	469,485	-	469,485
DMH DIRECTLY OPERATED MH PROGRAMS	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH PROG-SPEC	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	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	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>39,547,177</b>	<b>496,681,573</b>	<b>536,228,751</b>	<b>430,443</b>	<b>8,875,704</b>	<b>9,306,148</b>	<b>1,406,508</b>	<b>87,020,284</b>	<b>88,426,792</b>

DMH OH	6.8544%	DMH OH	3.7417%	DMH OH	1.3393%
CCAP	1.1079%	CCAP	1.1079%	CCAP	0.2770%

ADMIN. OVERHEAD RATE FOR 2003/2004	$39,547,177 / 496,681,573 = 7.9625\%$	$430,443 / 8,875,704 = 4.850\%$	$1,406,508 / 87,020,284 = 1.6163\%$
ADMIN. OVERHEAD RATE FOR 2002/2003	6.3049%	= 6.3049%	$1,080,720 / 81,464,004 = 1.3369\%$

COUNTY OF LOS ANGELES  
DEPARTMENT OF MENTAL HEALTH  
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INDIRECT COST RATE BY PROGRAM

Worksheet 4 for Indirect/Direct Cost details

	(5)			(6)			(7)		
	Public Guardian			TAR / Office of Managed Care			Fee for Service		
	Indirect	Direct	Total	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>									
CCAP	-	-	-	-	-	-	-	-	-
EXECUTIVE OFFICE	15,570	-	15,570	10,484	-	10,484	58,640	-	58,640
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	-	-	-	-	-	-	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-SPEC	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	5,502,949	5,502,949	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	5,520,842	5,520,842	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>643,826</b>	<b>5,502,949</b>	<b>6,146,775</b>	<b>265,308</b>	<b>5,520,842</b>	<b>5,786,150</b>	<b>1,306,370</b>	<b>-</b>	<b>1,306,370</b>
<b>SRVC &amp; SUPP / OTHER CHAR / FX ASSETS</b>									
CCAP	94,650	-	94,650	63,730	-	63,730	362,546	-	362,546
EXECUTIVE OFFICE	1,913	-	1,913	1,288	-	1,288	7,327	-	7,327
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 ADMINISTRATION	14,670	-	14,670	7,328	-	7,328	60,804	-	60,804
CONTRACTS ADMINISTRATION	-	-	-	-	-	-	5,181	-	5,181
MANAGEMENT INFORMATION SYSTEMS	20,889	-	20,889	-	-	-	1,316,490	-	1,316,490
DMH DIRECTLY OPERATED MH PROGRAMS - G	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	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	-	-	-	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>465,719</b>	<b>3,040,004</b>	<b>3,505,723</b>	<b>349,818</b>	<b>231,345</b>	<b>581,162</b>	<b>2,796,427</b>	<b>84,538,984</b>	<b>87,335,411</b>
<b>TOTAL EXPENDITURES</b>									
CCAP	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
GENERAL ADMINISTRATION OPERATIONS	569,653	-	569,653	474,711	-	474,711	-	-	-
FISCAL SERVICES	54,239	-	54,239	36,521	-	36,521	1,253,996	-	1,253,996
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	-	1,649,852
DMH DIRECTLY OPERATED MH PROGRAMS - G	-	-	-	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	-	-	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-	-	-	-
DHS	-	-	-	-	-	-	-	-	-
PUBLIC GUARDIAN	-	8,542,952	8,542,952	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	5,752,186	5,752,186	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-	84,538,984	-	84,538,984
STATE HOSPITAL	-	-	-	-	-	-	-	-	-
SD/MC UNREIMBURSABLE COSTS	-	-	-	-	-	-	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,109,545</b>	<b>8,542,952</b>	<b>9,652,498</b>	<b>615,126</b>	<b>5,752,186</b>	<b>6,367,312</b>	<b>4,102,796</b>	<b>84,538,984</b>	<b>88,641,781</b>
			DMH OH 11.8799%		DMH OH 9.5858%		DMH OH 4.4243%		4.4243%
			CCAP 1.1079%		CCAP 1.1079%		CCAP 0.4289%		0.4289%
ADMIN. OVERHEAD RATE FOR 2003/2004	1,109,545 /	8,542,952 =	12.8678%	615,126 /	5,752,186 =	10.6938%	4,102,796 /	84,538,984 =	4.8531%
ADMIN. OVERHEAD RATE FOR 2002/2003	1,387,783 /	8,589,377 =	16.1570%	775,063 /	5,404,076 =	14.3426%	4,302,215 /	90,716,389 =	4.7425%

COUNTY OF LOS ANGELES  
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INDIRECT COST RATE BY PROGRAM

See Worksheet 4 for Indirect/Direct Cost details

	(8)			(9)		
	SDMC UNREIMBURSABLE COSTS			STATE HOSPITAL		
	Indirect	Direct	Total	Indirect	Direct	Total
<b>SALARIES AND EMPLOYEE BENEFITS</b>						
CCAP	-	-	-	-	-	-
EXECUTIVE OFFICE	88,323	-	88,323	19,877	-	19,877
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	289,020	-	289,020	64,389	-	64,389
MENTAL HEALTH BUREAU ADMINISTRATION	131,448	-	131,448	173,074	-	173,074
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	65,101	-	65,101
DMH DIRECTLY OPERATED MH PROGRAMS	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	-	-
SDMC UNREIMBURSABLE COSTS	-	336,215	336,215	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL S&EB	508,791	336,215	845,006	322,242	-	322,242
<b>SRVC &amp; SUPP / OTHER CHAR / FIX ASSETS</b>						
CCAP	536,907	-	536,907	119,615	-	119,615
EXECUTIVE OFFICE	10,850	-	10,850	2,417	-	2,417
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	18,657	-	18,657	4,157	-	4,157
MENTAL HEALTH BUREAU ADMINISTRATION	60,776	-	60,776	19,848	-	19,848
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	219,605	-	219,605
DMH DIRECTLY OPERATED MH PROGRAMS	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	43,185,230	43,185,230
SDMC UNREIMBURSABLE COSTS	-	48,124,310	48,124,310	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
SUB-TOTAL SS & OTHERS	627,191	48,124,310	48,751,501	365,641	43,185,230	43,550,871
<b>TOTAL EXPENDITURES</b>						
CCAP	536,907	-	536,907	119,615	-	119,615
EXECUTIVE OFFICE	99,173	-	99,173	22,084	-	22,084
GENERAL ADMINISTRATION OPERATIONS	-	-	-	-	-	-
FISCAL SERVICES	307,677	-	307,677	68,546	-	68,546
MENTAL HEALTH BUREAU ADMINISTRATION	192,224	-	192,224	192,922	-	192,922
CONTRACTS ADMINISTRATION	-	-	-	-	-	-
MANAGEMENT INFORMATION SYSTEMS	-	-	-	284,706	-	284,706
DMH DIRECTLY OPERATED MH PROGRAMS	-	-	-	-	-	-
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	-	-	-	-	-
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-	-	-	-
DHS	-	-	-	-	-	-
PUBLIC GUARDIAN	-	-	-	-	-	-
TAR/OFFICE OF MANAGED CARE	-	-	-	-	-	-
FEE FOR SERVICE	-	-	-	-	-	-
STATE HOSPITAL	-	-	-	-	43,185,230	43,185,230
SDMC UNREIMBURSABLE COSTS	-	48,460,526	48,460,526	-	-	-
IN-STATE MH CONTRACT PROVIDERS	-	-	-	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-	-	-	-
TOTAL EXPENDITURES	1,135,982	48,460,526	49,596,507	687,663	43,185,230	43,873,113
			DMH OH 1.2362%			DMH OH 1.3159%
			CCAP 1.1079%			CCAP 0.2770%
ADMIN. OVERHEAD RATE FOR 2003/2004	1,135,982 / 48,460,526 =	2.3441%	687,663 / 43,185,230 =	1.5929%		
ADMIN. OVERHEAD RATE FOR 2002/2003	657,056 / 36,054,425 =	1.8224%	685,104 / 43,706,600 =	1.5675%		



COUNTY OF LOS ANGELES  
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INDIRECT COST RATE BY PROGRAM

(10)

See Worksheet 4 for Indirect/Direct Cost details

	Grand Total		Total
	Indirect	Direct	
<b>SALARIES AND EMPLOYEE BENEFITS</b>			
CCAP	-	-	-
EXECUTIVE OFFICE	1,520,534	-	1,520,534
GENERAL ADMINISTRATION OPERATIONS	6,422,413	-	6,422,413
FISCAL SERVICES	6,919,271	-	6,919,271
MENTAL HEALTH BUREAU ADMINISTRATION	14,361,065	-	14,361,065
CONTRACTS ADMINISTRATION	4,656,398	-	4,656,398
MANAGEMENT INFORMATION SYSTEMS	3,757,639	-	3,757,639
DMH DIRECTLY OPERATED MH PROGRAMS	-	156,199,470	156,199,470
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	8,456,724	8,456,724
LIFE SUPPORT/SUPPLEMENTARY RATES	-	-	-
DHS	-	-	-
PUBLIC GUARDIAN	-	5,502,949	5,502,949
TAR/OFFICE OF MANAGED CARE	-	5,520,842	5,520,842
FEE FOR SERVICE	-	-	-
STATE HOSPITAL	-	-	-
SDMC UNREIMBURSABLE COSTS	-	336,215	336,215
IN-STATE MH CONTRACT PROVIDERS	-	-	-
OTHER CONTRACT PROVIDERS	-	-	-
<b>SUB-TOTAL S&amp;EB</b>	<b>37,637,319</b>	<b>176,016,200</b>	<b>213,653,519</b>
<b>SRVC &amp; SUPP / OTHER CHAR /FX ASSETS</b>			
CCAP	9,243,213	-	9,243,213
EXECUTIVE OFFICE	186,794	-	186,794
GENERAL ADMINISTRATION OPERATIONS	8,863,286	-	8,863,286
FISCAL SERVICES	1,481,475	-	1,481,475
MENTAL HEALTH BUREAU ADMINISTRATION	1,533,128	-	1,533,128
CONTRACTS ADMINISTRATION	155,391	-	155,391
MANAGEMENT INFORMATION SYSTEMS	17,068,438	-	17,068,438
DMH DIRECTLY OPERATED MH PROGRAMS	-	28,228,542	28,228,542
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	4,783,641	4,783,641
LIFE SUPPORT/SUPPLEMENTARY RATES	-	3,024,446	3,024,446
DHS	-	87,020,284	87,020,284
PUBLIC GUARDIAN	-	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	-	43,185,230	43,185,230
SDMC UNREIMBURSABLE COSTS	-	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
<b>SUB-TOTAL SS &amp; OTHERS</b>	<b>38,531,724</b>	<b>807,734,062</b>	<b>846,265,787</b>
<b>TOTAL EXPENDITURES</b>			
CCAP	9,243,213	-	9,243,213
EXECUTIVE OFFICE	1,707,328	-	1,707,328
GENERAL ADMINISTRATION OPERATIONS	15,285,696	-	15,285,696
FISCAL SERVICES	8,400,745	-	8,400,745
MENTAL HEALTH BUREAU ADMINISTRATION	15,994,193	-	15,994,193
CONTRACTS ADMINISTRATION	4,811,789	-	4,811,789
MANAGEMENT INFORMATION SYSTEMS	20,828,077	-	20,828,077
DMH DIRECTLY OPERATED MH PROGRAMS	-	184,428,012	184,428,012
DMH DIRECTLY OPERATED MH. PROG-SPEC	-	13,240,365	13,240,365
LIFE SUPPORT/SUPPLEMENTARY RATES	-	3,024,446	3,024,446
DHS	-	87,020,284	87,020,284
PUBLIC GUARDIAN	-	8,542,952	8,542,952
TAR/OFFICE OF MANAGED CARE	-	5,752,186	5,752,186
FEE FOR SERVICE	-	84,538,984	84,538,984
STATE HOSPITAL	-	43,185,230	43,185,230
SDMC UNREIMBURSABLE COSTS	-	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
<b>TOTAL EXPENDITURES</b>	<b>76,169,043</b>	<b>963,750,262</b>	<b>1,059,919,306</b>

ADMIN. OVERHEAD RATE FOR 2003/2004  
ADMIN. OVERHEAD RATE FOR 2002/2003

**Tab 4**

<b>CLAIM FOR PAYMENT</b> Pursuant to Government Code Section 17561 <b>SERVICES TO HANDICAPPED STUDENTS II</b>	For State Controller Use Only (19) Program Number 00263 (20) Date Filed <b>MAY 24 2006</b> (21) LRS Input <u>  /  /  </u>
---	--

(01) Claimant Identification Number 9919	Reimbursement Claim Data													
(02) Claimant Name <b>Auditor-Controller</b>	(22) HDS-1, (04)(A)(1)(f)													
County of Location <b>County of Los Angeles</b>	(23) HDS-1, (04)(B)(1)(f)													
Street Address or P.O. Box 500 West Temple Street, Room 603	(24) HDS-1, (04)(C)(1)(f)													
City Los Angeles State CA Zip Code 90012	(25) HDS-1, (04)(D)(1)(f)													
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 33%;">Type of Claim</th> <th style="width: 33%;">Estimated Claim</th> <th style="width: 33%;">Reimbursement Claim</th> </tr> <tr> <td></td> <td>(03) Estimated <input type="checkbox"/></td> <td>(09) Reimbursement <input checked="" type="checkbox"/></td> </tr> <tr> <td></td> <td>(04) Combined <input type="checkbox"/></td> <td>(10) Combined <input type="checkbox"/></td> </tr> <tr> <td></td> <td>(05) Amended <input type="checkbox"/></td> <td>(11) Amended <input type="checkbox"/></td> </tr> </table>	Type of Claim	Estimated Claim	Reimbursement Claim		(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>		(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>		(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>	(26) HDS-1, (04)(E)(1)(f)	
Type of Claim	Estimated Claim	Reimbursement Claim												
	(03) Estimated <input type="checkbox"/>	(09) Reimbursement <input checked="" type="checkbox"/>												
	(04) Combined <input type="checkbox"/>	(10) Combined <input type="checkbox"/>												
	(05) Amended <input type="checkbox"/>	(11) Amended <input type="checkbox"/>												
	(27) HDS-1, (04)(F)(1)(f)													
	(28) HDS-1, (04)(G)(1)(f)	2,981,091												
	(29) HDS-1, (06)	7												
Fiscal Year of Cost (06)	(12)	2002/2003												
Total Claimed Amount (07)	(13)	\$1,703,889												
Less: 10% Late Penalty, but not to exceed \$1,000 (14)	(32) HDS-1, (10)	1,480,524												
Less: Estimated Claim Payment Received (15)	(33)													
Net Claimed Amount (08)	(16)	\$1,703,889												
Due from State (08)	(17)	\$1,703,889												
Due to State (18)	(36)													

**(37) CERTIFICATION OF CLAIM**

In accordance with the provisions of Government Code 17561, I certify that I am the officer authorized by the local agency to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer: John Naimo FOR Date: 5/22/06

J. Tyler McCauley Auditor-Controller  
 Type or Print Name Title

(38) Name of Contact Person for Claim Telephone Number (213) 974-8564 Ext.  
 Leonard Kaye E-mail Address lkaye@auditor.co.la.ca.us

<b>263</b>	<b>MANDATED COSTS</b>					<b>FORM HDS-1</b>
<b>HANDICAPPED AND DISABLED STUDENTS II</b>						
<b>CLAIM SUMMARY</b>						
(01) Claimant: COUNTY OF LOS ANGELES / DEPARTMENT OF MENTAL HEALTH			(02) Reimbursement <input checked="" type="checkbox"/> Estimated <input type="checkbox"/>		Type of Claim	Fiscal Year <u>2002/2003</u>
<b>Claim Statistics</b>						
(03) Number of student referrals during the fiscal year of claim. (Please see Attachment 6).					435	
<b>Direct Costs</b>		<b>Object Accounts</b>				
(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 <sup>(a)</sup>	2,981,091					2,981,091
(05) Total Direct Costs	2,981,091					2,981,091
<b>Indirect Costs</b>						
(06) Indirect Cost Rate	Please see Attachment 8. [10% or ICRP from 2 CFR, Chapter II, formerly OMB A-87]					6.8204%
(07) Total Indirect Costs	[Line (06) x line (05)(a)] or [Line (06) x (line (05)(a) + line (05)(b))]					203,322
(08) Total Direct and Indirect Costs	[Line (05)(f) + line (07)]					3,184,413
<b>Cost Reduction</b>						
(09) Less: Offsetting Savings						0
(10) Less: Other Reimbursements	(Please see Attachment 5).					1,480,524
(11) Total Claimed Amount	[Line (08) - (line (09) + line (10))]					1,703,889

New 02/06

(a) The allowable costs are characterized as salary costs for purposes of computing authorized indirect costs in line (07) above.

<div style="background-color: black; color: white; padding: 5px; font-size: 24px; font-weight: bold;">263</div>	<p><b>MANDATED COSTS</b></p> <p><b>HANDICAPPED AND DISABLED STUDENTS II</b></p> <p><b>ACTIVITY COST DETAIL</b></p>	<p><b>FORM</b></p> <p><b>HDS-2</b></p>
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<p>(01) Claimant: COUNTY OF LOS ANGELES DEPARTMENT OF MENTAL HEALTH</p>	<p>(02) Fiscal Year <u>2002/2003</u></p>
---	--

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

<input type="checkbox"/> Interagency Agreements	<input type="checkbox"/> Case Management Duties for Pupils
<input type="checkbox"/> Referral and Mental Health Assessments	<input type="checkbox"/> Payment Authorization to Care Providers
<input type="checkbox"/> Transfers and Interim Placements	<input checked="" type="checkbox"/> Psychotherapy or Other Treatment Services
<input type="checkbox"/> Member Participation of Extended IEP Team	

(04) Description of Expenses	Object Accounts						
(a) Employee Names, Job Classifications, Functions Performed, and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries	(e) Benefits	(f) Materials and Supplies	(g) Contracted Services	(h) Fixed Assets
<p>Please see Attachment 4 for FY 2002-2003 Medication Monitoring Services Expenditures for LACDMH directly operated and non-governmental agencies. The claimed units of service are based on the AB 3632/SEP Plan identified in the LACDMH data collection system. The cost report is a unit of service based process that determines the unit cost rate.</p>						2,981,091	

<p>(05) Total <input checked="" type="checkbox"/> Subtotal <input type="checkbox"/> Page: <u>1</u> of <u>1</u></p>						2,981,091
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Attachment 4

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
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	\$ 167,613
NR	Aspen Health Services	00519	15	61	5,785	3.32	19,206
NR	Associated League of Mexican-American	00173	15	61	888	3.51	3,117
NR	Cedars-Sinai Medical Center	00178	15	61	705	4.09	2,883
NR	Child & Family Center	00210	15	61	19,755	3.35	66,179
NR	Child and Family Guidance Center	00207	15	61	155,575	3.92	609,854
CR	Child and Family Guidance Center	00207	15	61	430	3.92	1,686
NR	Indirect Cost Rate is based on the Cost Report Actual I	00783	15	61	2,102	3.74	7,861
NR	Children's Bureau	00668	15	61	120	2.98	358
NR	Childrens Hospital Los Angeles	00179	15	61	8,225	4.23	34,792
CR	Children's Institute International	00591	15	61	751	3.98	2,992
NR	Community Counseling Service	00180	15	61	905	2.25	2,036
NR	Community Family Guidance Center	00181	15	61	12,315	1.78	21,921
CR	Devereux Foundation	00472	15	61	3,455	3.49	12,063
CR	Didi Hirsch Psychiatric Service	00183	15	61	22,160	3.47	76,905
NR	Dubnoff Center For Child Development	00184	15	61	21,940	4.23	92,806
NR	El Centro de Amistad, Inc.	00185	15	61	150	3.87	581
NR	Enki Health & Research	00188	15	61	68,123	3.31	225,487
NR	Five Acres Boys' & Girls' Aid Society of Los Angeles	00647	15	61	661	3.84	2,538
NR	Foothill Family Service	00724	15	61	841	4.17	3,507
NR	Gateways Hosp & MHC	00190	15	61	3,340	3.00	10,020
NR	Hamburger Home, Inc	00174	15	61	1,392	3.45	4,802
NR	Hathaway Children and Family Services	00192	15	61	37,166	3.40	126,364
NR	Help Group Child & Family Center	00198	15	61	61,455	4.15	255,038
NR	Hillsides	00321	15	61	9,585	3.95	37,861
NR	Intercommunity Child Guidance Center	00195	15	61	15,634	3.38	52,843
NR	LAUSD 97th St.Mental Health	00315	15	61	435	4.09	1,779
NR	Los Angeles Child Guidance Clinic	00199	15	61	37,092	3.63	134,644
NR	Pacific Clinics	00203	15	61	79,775	3.05	243,314
NR	Pasadena Childrens Training Society dba The Sycamo	00204	15	61	36,665	3.59	131,627
NR	Penny Lane Centers	00201	15	61	667	4.05	2,701
CR	Saint Johns Health Center	00217	15	61	14,486	4.23	61,276
NR	San Fernando Valley CMHC, Inc	00208	15	61	750	3.65	2,738
NR	South Bay Children's Health Center	00213	15	61	15,190	3.88	58,937
NR	Special Service for Groups	00214	15	61	2,378	3.33	7,919
NR	St. Francis Medical Center - Children's Center	00784	15	61	370	3.48	1,288
NR	Star View	00543	15	61	900	3.48	3,132
CR	Stirling Behavioral Health Institute	00216	15	61	120	2.69	322
NR	The Almanson Center	00171	15	61	5,550	3.54	19,647
NR	The Guidance Center	00191	15	61	31,586	2.76	87,177
CR	The Guidance Center	00191	15	61	7,796	2.92	22,727
CR	Verdugo Mental Health Center	00221	15	61	29,642	3.43	101,638
NR	Vista Del Mar	00196	15	61	69,600	3.72	258,912
<b>TOTAL MEDICATION MONITORING SERVICES</b>					<b>833,356</b>		<b>\$ 2,991,091</b>

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	AB3632 Program - Medication Monitoring Gross Cost	\$ 2,981,091	From Attachment 5, Column (8); To HDS-2, Line (04), column (g).
Line 2	Administration Cost	<u>293,322</u>	From Attachment 5, Column (8); To HDS-1, Line (07)
Line 3	Gross AB 3632 Cost	\$ 3,184,413	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	<u>(4,458)</u>	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	<u>\$ 1,703,889</u>	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 Contract Type	2 Entity Name	3 Entity Number	4 Mode	5 SFC	6 AB 3632 UNITS	7 Applicable Rate	8 Gross AB 3632 Cost	9-17 REVENUE OFFSETS (OTHER REIMBURSEMENTS)										18 Total Offsets (sum 9 thru 17)	19 SB 90 Claimed Amount (8 - 18)	
								9 Final EPSDT-SGF	10 Final FFP	11 Federal SAMHSA Grant	12 Patient Fees	13 Patient Insurance	14 Medicare	15 3rd Party/ Other	16 State CSOC	17 Local Funds DCFS				
CR	LACDMH	00019	15	61	46,896	3.57	167,613	27,909	39,250						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	
NR	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	
NR	Child and Family Guidance Center	00207	15	61	155,575	3.92	608,854	132,166	159,414		1,161	639			2,159			295,539	314,315	
CR	Child and Family Guidance Center	00207	15	61	430	3.92	1,686												1,686	
NR	Indirect Cost Rate is based on the Cc	00783	15	61	2,102	3.74	7,861	3,308	3,371									6,679	1,182	
NR	Children's Bureau	00668	15	61	120	2.98	358	59	220									279	79	
NR	Childrens Hospital Los Angeles	00179	15	61	8,225	4.23	34,792	10,116	10,508									20,624	14,168	
CR	Children's Institute International	00591	15	61	751	3.98	2,992	327	338									665	2,327	
NR	Community Counseling Service	00180	15	61	905	2.25	2,036	563	571									1,134	902	
NR	Community Family Guidance Center	00181	15	61	12,315	1.78	21,921	1,441	5,601									7,042	14,879	
CR	Devereux Foundation	00472	15	61	3,455	3.49	12,063	33	33									66	11,997	
CR	Didi Hirsch Psychiatric Service	00183	15	61	22,160	3.47	76,905	16,185	20,993									37,178	39,727	
NR	Dubnoff Center For Child Developmei	00184	15	61	21,940	4.23	92,806	18,642	25,468									44,110	48,696	
NR	El Centro de Amistad, Inc.	00185	15	61	150	3.87	581	86	87						1			174	407	
NR	Enki Health & Research	00188	15	61	68,123	3.31	225,487	66,352	75,987							762		143,101	82,386	
NR	Five Acres Boys' & Girls' Aid Society	00647	15	61	661	3.84	2,538	966	981									1,947	591	
NR	Foothill Family Service	00724	15	61	841	4.17	3,507	100	102									202	3,305	
NR	Gateways Hosp & MHC	00190	15	61	3,340	3.00	10,020	2,882	2,925									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	00192	15	61	37,166	3.40	126,364	33,013	36,451									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	
NR	Hillside	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	26,483	
NR	LAUSD 97th St.Mental Health	00315	15	61	435	4.09	1,779	758	774									1,530	249	
NR	Los Angeles Child Guidance Clinic	00199	15	61	37,092	3.83	134,644	51,498	59,187									110,685	23,959	
NR	Pacific Clinics	00203	15	61	79,775	3.05	243,314	59,528	71,954		90	3	348	1				131,924	111,390	
NR	Pasadena Childrens Training Society	00204	15	61	36,665	3.59	131,627	33,689	44,261									77,950	53,677	
NR	Penny Lane Centers	00201	15	61	667	4.05	2,701		933									933	1,768	
CR	Saint Johns Health Center	00217	15	61	14,486	4.23	61,276	4,887	5,026									9,913	51,363	
NR	San Fernando Valley CMHC, Inc	00208	15	61	750	3.65	2,738	186	547									733	2,005	
NR	South Bay Children's Health Center	00213	15	61	15,190	3.88	58,937		5,576									5,576	53,361	
NR	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	
NR	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	
CR	Verdugo Mental Health Center	00221	15	61	29,642	3.43	101,638	1,212	15,412									16,624	85,014	
NR	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		
Administration Cost - LACDMH					15.4730%		25,935	4,318	6,073					38			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		
<b>TOTAL</b>					<b>833,356</b>		<b>\$ 3,184,413</b>	<b>\$ 648,356</b>	<b>\$ 816,355</b>	<b>\$ 6,400</b>	<b>\$ 1,335</b>	<b>\$ 682</b>	<b>\$ 370</b>	<b>\$ 2,568</b>	<b>\$ 2,083</b>	<b>\$ 2,375</b>	<b>\$ 1,480,524</b>	<b>\$ 1,703,889</b>		

To HDS-1, Line (10).



**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 Commission on State Mandates is hereby adopted in the above-entitled matter.

\_\_\_\_\_  
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

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 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.<sup>1</sup> 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.<sup>2</sup> 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.

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<sup>1</sup> Education Code section 56000 et seq. (Stats. 1980, ch. 797.)

<sup>2</sup> Education Code section 56363.

Past and Pending Commission Decisions on the Handicapped and Disabled Students Program

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-Doyle 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.<sup>3</sup>

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'

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<sup>3</sup> *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.<sup>4</sup>

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.

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<sup>4</sup> 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.<sup>5</sup>

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

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<sup>5</sup> 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 Constitution<sup>6</sup> recognizes the state constitutional restrictions on the powers of local government to tax and spend.<sup>7</sup> “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.”<sup>8</sup> 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.<sup>9</sup> 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.<sup>10</sup>

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.<sup>11</sup> 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.<sup>12</sup> A “higher level of service” occurs

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<sup>6</sup> 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.”

<sup>7</sup> *Department of Finance v. Commission on State Mandates (Kern High School Dist.)* (2003) 30 Cal.4th 727, 735.

<sup>8</sup> *County of San Diego v. State of California* (1997) 15 Cal.4th 68, 81.

<sup>9</sup> *Long Beach Unified School Dist. v. State of California* (1990) 225 Cal.App.3d 155, 174.

<sup>10</sup> *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*).

<sup>11</sup> *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.)

<sup>12</sup> *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.”<sup>13</sup>

Finally, the newly required activity or increased level of service must impose costs mandated by the state.<sup>14</sup> -

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.<sup>15</sup> 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.”<sup>16</sup>

**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,

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<sup>13</sup> *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 878.

<sup>14</sup> *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.

<sup>15</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>16</sup> *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.<sup>17</sup>

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.<sup>18</sup>

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: Out-of-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.

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<sup>17</sup> See reconsideration of *Handicapped and Disabled Students* (04-RL-4282-10).

<sup>18</sup> *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.”<sup>19</sup>

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 superseded by new regulations, effective July 1, 1998.<sup>20</sup>
- 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-of-state 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

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<sup>19</sup> *Kinlaw, supra*, 54 Cal.3d at page 333.

<sup>20</sup> 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.<sup>21</sup> 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."<sup>22</sup> 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.<sup>23</sup>

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.<sup>24</sup> 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.*<sup>25</sup> (Emphasis added.)

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<sup>21</sup> *Hayes v. Commission on State Mandates* (1992) 11 Cal.App.4th 1564, 1592.

<sup>22</sup> *Hayes, supra*, 11 Cal.App.4th at page 1591.

<sup>23</sup> *Ibid.*

<sup>24</sup> *Ibid.*

<sup>25</sup> *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.<sup>26</sup> 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 non-educational 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.<sup>27</sup> 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

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<sup>26</sup> Title 34 Code of Federal Regulations section 300.2.

<sup>27</sup> 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.)<sup>28</sup>

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.<sup>29</sup>

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.<sup>30</sup>

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.<sup>31, 32</sup>

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<sup>28</sup> Department of Finance comments on the draft staff analysis.

<sup>29</sup> *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.

<sup>30</sup> 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.

<sup>31</sup> 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, non-substantive 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

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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.

<sup>32</sup> 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.<sup>33</sup>

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.

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<sup>33</sup> 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*<sup>34</sup>, 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.<sup>35</sup>

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.<sup>36</sup> 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 state-mandated increases in the services provided by local agencies in existing programs.”<sup>37</sup> 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

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<sup>34</sup> *County of Los Angeles, supra*, 43 Cal.3d 46, 56.

<sup>35</sup> *Carmel Valley Fire Protection Dist., supra*, 190 Cal.App.3d at 537.

<sup>36</sup> *Lucia Mar Unified School District, supra*, 44 Cal.3d at page 835.

<sup>37</sup> *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.<sup>38</sup>

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.<sup>39</sup> 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

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<sup>38</sup> *San Diego Unified School Dist.*, *supra*, 33 Cal.4th 859, 878; *Lucia Mar*, *supra*, 44 Cal.3d 830, 835.

<sup>39</sup> *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."<sup>40</sup>

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.<sup>41</sup> 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.<sup>42</sup> 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

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<sup>40</sup> *Ibid.*

<sup>41</sup> 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.)

<sup>42</sup> *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.<sup>43</sup> 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.<sup>44</sup> 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.

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<sup>43</sup> See Petition for Writ of Mandamus, paragraphs 42 and 43, *McLeish, supra*.

<sup>44</sup> 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<sup>45</sup> 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.

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<sup>45</sup> 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.<sup>46</sup>

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 county<sup>47</sup> 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).)

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<sup>46</sup> Former California Code of Regulations, title 2, section 60030, subdivision (b).

<sup>47</sup> 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.”<sup>48</sup>

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).)

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<sup>48</sup> 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).)<sup>49</sup>

**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.

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<sup>49</sup> 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.<sup>50</sup> 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.<sup>51</sup> 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.<sup>52</sup> 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.<sup>53</sup> 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:

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<sup>50</sup> *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.

<sup>51</sup> *Wallace v. State Personnel Board* (1959) 168 Cal.App.2d 543, 547.

<sup>52</sup> 20 United States Code section 1412, subdivision (a)(3).

<sup>53</sup> 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.<sup>54</sup>

### **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

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<sup>54</sup> 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."<sup>55</sup>

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

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<sup>55</sup> 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.<sup>56</sup> 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.<sup>57</sup>

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<sup>56</sup> 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.)

<sup>57</sup> 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.<sup>58</sup> (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

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<sup>58</sup> 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 waived 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).)<sup>59</sup>
- 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

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<sup>59</sup> 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).)<sup>60</sup>

- 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).)<sup>61</sup>

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,

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<sup>60</sup> 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."

<sup>61</sup> 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.<sup>62</sup> 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.<sup>63</sup>

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<sup>62</sup> 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.”

<sup>63</sup> 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."<sup>64</sup> 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.<sup>65</sup> 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.

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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... .

<sup>64</sup> Webster's II New College Dictionary (1999) pages 248, 987.

<sup>65</sup> 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."<sup>66</sup>

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.<sup>67</sup>

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<sup>66</sup> Department of Finance comments to the draft staff analysis.

<sup>67</sup> *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.”<sup>68</sup>

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).)

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<sup>68</sup> 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.<sup>69</sup>

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 Tatro and Clovis 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.<sup>70</sup>

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.

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<sup>69</sup> 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).

<sup>70</sup> 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.<sup>71</sup>

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.<sup>72</sup> 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.<sup>73</sup> 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.<sup>74</sup>

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.”<sup>75</sup> To “monitor” means to “to keep watch over; supervise.”<sup>76</sup> 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

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<sup>71</sup> Department of Finance comments to draft staff analysis.

<sup>72</sup> *Goleta Valley Community Hospital v. Department of Health Services* (1984) 149 Cal.App.3d 1124, 1129.

<sup>73</sup> *Garrett v. Young* (2003) 109 Cal.App.4th 1393, 1404-1405.

<sup>74</sup> *Medina v. Board of Retirement, Los Angeles County Employees Retirement Assn.* (2003) 112 Cal.App.4th 864, 869-870.

<sup>75</sup> Webster’s II New College Dictionary (1999) page 388.

<sup>76</sup> *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.<sup>77</sup>

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 if it 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 ...”<sup>78</sup> 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

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<sup>77</sup> Final Statement of Reasons, page 7.

<sup>78</sup> 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.<sup>79</sup> 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:

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<sup>79</sup> 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:
    - 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).)
  - 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).)
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. (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.<sup>80</sup> 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.

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<sup>80</sup> 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.<sup>81</sup> The Budget Act of 2002 appropriated \$1000 to counties.<sup>82</sup>

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<sup>81</sup> 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))).

<sup>82</sup> 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.<sup>83</sup>

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

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1986 (Register 86, No. 1) and refiled June 30, 1986, designated effective July 12, 1986 (Register 86, No. 28)).

<sup>83</sup> 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 state-mandated 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.<sup>84</sup> 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.<sup>85</sup>

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<sup>84</sup> *Williams v. Superior Court* (2001) 92 Cal.App.4th 612, 624.

<sup>85</sup> 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

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.”<sup>86</sup>

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.<sup>87</sup>

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.<sup>88</sup>

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:

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<sup>86</sup> “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.

<sup>87</sup> Government Code section 17514; California Code of Regulations, title 2, section 1183.1.

<sup>88</sup> *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.<sup>89</sup>

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

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<sup>89</sup> *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.<sup>90</sup> 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*.<sup>91</sup> 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.<sup>92</sup> Thus, this finding is consistent with 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.<sup>93</sup>

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.<sup>94</sup> 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)

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<sup>90</sup> 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.

<sup>91</sup> Statutes 2001, chapter 106, item 4440-295-0001; Statutes 2002, chapter 379, item 4440-295-0001.

<sup>92</sup> 34 Code of Federal Regulations section 300.142, subdivision (f).

<sup>93</sup> *County of Fresno, supra*, 53 Cal.3d at page 487.

<sup>94</sup> 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 community-based waivers, based on aggregate health-related expenditures.<sup>95</sup>

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.<sup>96</sup> 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.<sup>97</sup>

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:

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<sup>95</sup> 34 Code of Federal Regulations section 300.142, subdivision (e)(2).

<sup>96</sup> "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.

<sup>97</sup> 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.]<sup>98</sup>

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:

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<sup>98</sup> *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.<sup>99</sup>

### CONCLUSION

The Commission concludes that the test claim legislation imposes a reimbursable state-mandated 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).)
    - 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).)

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<sup>99</sup> *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).)
  - 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).)
  - 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).)
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.<sup>100</sup>

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.

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<sup>100</sup> Government Code section 17557, subdivision (e).

**Tab 6**

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.



## II. ELIGIBLE CLAIMANTS

Any county, or city and county, that incurs increased costs as a result of this reimbursable state-mandated 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)(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 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).<sup>1</sup> Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

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<sup>1</sup> 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.)*

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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))
- 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, subs. (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 chapter<sup>2</sup> 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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<sup>2</sup> This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.



Pursuant to Government Code section 17561, subdivision (d)(1), 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**

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.

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.<sup>1</sup>

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

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<sup>1</sup> 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 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, subs. (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: \_\_\_\_\_

\_\_\_\_\_  
Paula Higashi, Executive Director

**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 state-mandated 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)(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 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).<sup>2</sup> Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

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<sup>2</sup> 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.)*

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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))
- 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 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.

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 chapter<sup>3</sup> 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.

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<sup>3</sup> 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)(1), 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 state-mandated 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)(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 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).<sup>1</sup> 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).)

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<sup>1</sup> 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.

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 chapter<sup>2</sup> 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).
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.

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

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)(1), 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 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,

A handwritten signature in cursive script that reads "Christopher B. Ryan".

CHRISTOPHER RYAN, Audit Manager  
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**

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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**



**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

WENDY L. WATANABE  
AUDITOR-CONTROLLER

MARIA M. OMS  
CHIEF DEPUTY

ASST. AUDITOR-CONTROLLERS

ROBERT A. DAVIS  
JOHN NAIMO  
JUDI E. THOMAS

April 30, 2010

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.

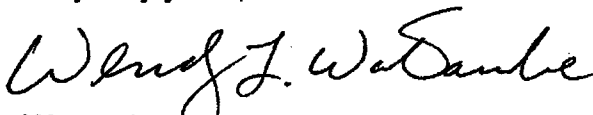
Mr. Jim L. Spano  
April 30, 2010  
Page 2

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.
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](mailto:hyaghobyan@auditor.lacounty.gov)

Very truly yours,



Wendy L. Watanabe  
Auditor-Controller

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**Tab 11**

**Indirect Costs**

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

Prepared by: JV  
 Date: 1-24-10  
 Reviewed by: OR  
 Date: 12/5/10

FY 2002-03

	W/P	Direct Costs	Indirect Rate	Indirect Costs
(1) DMH directly operated		154,617	P. 5 0.15473	23,924
(2) Private contract providers		2,253,349	P. 6 0.063049	142,071
Total		<u>2,407,966</u>	<i>W/P</i> <i>BE-1, p. 26</i>	<u>165,995</u>
	Weighted Average	(Rate)	6.89%	

Indirect Costs

2,407,966	*	6.89%	= \$	165,995	<i>p. 2</i>
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**Indirect Costs**

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

Prepared by: JV  
 Date: 1-24-10  
 Reviewed by: CP  
 Date: 2/5/10

FY 2003-04

	W/P	Direct Costs	Indirect Rate	Indirect Costs
(1) DMH directly operated		134,015	p. 7 0.135837	18,204
(2) Private contract providers		2,132,140	p. 8 0.079623	169,767
<b>Total</b>		<u>2,266,155</u>	<u>207P.</u> <u>3E-1 p. 27</u>	<u>187,972</u>

Weighted Average

(Rate) 8.29%

$$\boxed{2,266,155} * 8.29\% = \$ 187,972 \text{ p. 2}$$



**Tab 12**

**Direct & Indirect Costs  
FY 2002-03**

<u>Entity #</u>	<u>Provider</u>	<u>Gross Costs</u>	<u>FFP</u>	<u>EPSDT</u>	<u>Other Revenue</u>	<u>Net Costs</u>	<u>Indirect Cost Rate</u>	<u>Indirect Costs</u>	<u>FFP Admin Offset</u>
<b><u>Providers Not Identified</u></b>									
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)
<b><u>Clients Incorrectly Determined to be Ineligible</u></b>									
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)
<b><u>Services Not Identified as AB 3632 in MIS (Unclaimed)</u></b>									
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)
<b>TOTAL (FY 2002-03)</b>		<b>323,629</b>	<b>(99,419)</b>	<b>(78,739)</b>	<b>(2,028)</b>	<b>143,443</b>	-	<b>20,404</b>	<b>(6,396)</b>

**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
<b>Total</b>	<b>326,888</b>	<b>965</b>	<b>13,355</b>		<b>1,199,231</b>	<b>579,615</b>	<b>473,757</b>	<b>31,238</b>	<b>-</b>	<b>1,084,611</b>	<b>41,584</b>	<b>1,126,195</b>
<b>Additional Services: See "Costs (02-03)"</b>						<b>99,419</b>	<b>78,739</b>	<b>-</b>	<b>2,028</b>	<b>180,186</b>	<b>6,396</b>	<b>186,582</b>
<b>Total</b>						<b>679,034</b>	<b>552,496</b>	<b>31,238</b>	<b>2,028</b>	<b>1,264,797</b>	<b>47,980</b>	<b>1,312,777</b>
<b>Audited Reimbursements</b>												<b>1,185,536</b>
<b>Rounding Difference</b>												<b>(1)</b>
<b>Increase of Offsetting Reimbursements</b>												<b>127,240</b>

**Direct & Indirect Costs  
FY 2003-04**

Entity #	Provider	Gross Costs	FFP	EPSDT	Other Revenue	Net Costs	Indirect Cost Rate	Indirect Costs	FFP Admin Offset
<b><u>Providers Not Identified</u></b>									
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 Children'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 - Providers Not Identified		254,089.10	(91,578.54)	(67,962.96)	-	94,547.60		20,278.20	(7,291.76)
<b><u>Clients Incorrectly Determined to be Ineligible</u></b>									
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 - Clients Incorrectly Determined		34,636.40	(17,295.74)	(13,018.87)	-	4,321.79		2,757.85	(1,377.14)
<b><u>Services Not Identified as AB 3632 in MIS (Unclaimed)</u></b>									
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	-	-	-	702.28	7.9623%	55.92	-
Sub-Total - Services not Identified as AB 3632		122,350.00	(50,774.40)	(37,722.03)	(1,152.75)	32,700.82		9,741.87	(4,134.60)
<b>TOTAL (FY 2002-03)</b>		<b>411,076</b>	<b>(159,649)</b>	<b>(118,704)</b>	<b>(1,153)</b>	<b>131,570</b>	<b>-</b>	<b>32,778</b>	<b>(12,803)</b>

**Offsetting Reimbursements  
FY 2003-04**

<b>Legal Entity #</b>	<b>Medi-Cal (EPSDT) Units</b>	<b>Medi-Cal (Non EPSDT) Units</b>	<b>Health Families Units</b>	<b>Unit Rate</b>	<b>Gross Cost</b>	<b>Medi-Cal Revenue</b>	<b>EPSDT Revenue</b>	<b>Healthy Families Revenue</b>	<b>Other Revenue</b>	<b>Total Prior to Admin</b>	<b>FFP Admin Offset</b>	<b>Total Offsets</b>
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	-	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
<b>Total</b>	<b>329,680</b>	<b>1,993</b>	<b>18,872</b>		<b>1,251,081</b>	<b>629,912</b>	<b>471,356</b>	<b>45,017</b>	<b>-</b>	<b>1,146,285</b>	<b>55,612</b>	<b>1,201,897</b>
<b>Additional Services: See "Costs (03-04)"</b>						<b>159,649</b>	<b>118,704</b>	<b>-</b>	<b>1,153</b>	<b>279,506</b>	<b>12,803</b>	<b>292,309</b>
<b>Total</b>						<b>789,561</b>	<b>590,060</b>	<b>45,017</b>	<b>1,153</b>	<b>1,425,791</b>	<b>68,415</b>	<b>1,494,206</b>
<b>Audited Reimbursements</b>												<b>1,284,115</b>
<b>Rounding Difference</b>												
<b>Increase of Offsetting Reimbursements</b>												<b>210,091</b>

**Tab 13**

9/23/08

Paul McIVER

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

Prepared by: *[Signature]*  
 Date: 9/23/08  
 Date: 1/15/10

**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)
<input type="checkbox"/> Office <sup>+</sup> <input type="checkbox"/> Field <input type="checkbox"/> Tel. <input type="checkbox"/> Inpt. <input type="checkbox"/> Jail	60	1727	MED, AB1733/2994 Medication Support, RS	AB1733/ 2994	#1 <sup>+</sup> , #5, #6, #7, and #9
	61	2119	MED, SEP Medication Support, RS	SEP	
	62	035	MED, Medication Support, RS	Medicare <sup>+</sup> M/C GF	
		9116	MED, CalWORKS/GROW Medication Support	DPSS	
		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.

<sup>+</sup> Medicare reimburses only for medication support services provided in the Office to Medicare recipients by a physician.



9/29/08  
Winnie Suen

File Edit View Favorites Tools Help  
 Back Home Search Favorites  
 Address <https://dmhisintra.co.la.ca.us/CIOB/PlanSummary.aspx> Go Links

Los Angeles COUNTY DEPARTMENT OF MENTAL HEALTH  
 Home Clinical Administrative Plan CIOB

KWAN LIU

### Plan Summary

Options	Plan ID	Name			
Return	1000	CGF	7/1/2002	12/31/2010	
	1001	MCF	7/1/2002	12/31/2010	
Add Plan	2002	DCFS - AB1733/2994	7/1/2002	12/31/2010	Sam Chan
	2003	AB34/2034	7/1/2002	7/1/2008	Maria Funk
	2004	AB3632-SEP	7/1/2002	12/31/2010	Paul McIver
	2006	GalWORKs	7/1/2002	12/31/2010	Doloresé Daniel
	2007	Cromio (MIOCR1)	7/1/2002	6/30/2004	Maria Funk
	2008	CSOC	7/1/2002	1/11/2005	Sam Chan
	2009	D Rate Foster Care	7/1/2002	12/31/2010	Paul McIver
	2010	Dual Diagnosis Program	7/1/2002	12/31/2010	Sam Sheehe
	2011	DCFS-Family Preservation	7/1/2002	12/31/2010	Sam Chan
	2013	GRÖW	7/1/2002	12/31/2010	Doloresé Daniel
	2014	HIV/AIDS Program	7/1/2002	12/31/2010	Fernando Escarcega
	2015	HUD	7/1/2002	12/31/2010	Maria Funk
	2021	MIOCR II ( For Mom)	7/1/2002	6/30/2004	Judy Hao
	2023	PATH	7/1/2002	12/31/2010	Maria Funk

Options  
 Filter By:  
 Plan Name  
 For:  
 Search

1 2 3 4 5

?

Confidential patient information, see California Welfare and Institution Code Section 5328.

Start | Inbox - Microsoft Outlook | Microsoft Excel - USER A... | CIOB : DMH Plan Sum... | Internet | 5:23 PM

Prepared by: SP Date: 9/29/08  
 Reviewed by: AK Date: 1/5/10

**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 the 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/EPSTDT 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/EPSTDT 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/EPSTDT 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

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**From:** Yaghobyan, Hasmik [mailto:HYAGHOBYAN@auditor.lacounty.gov]

**Sent:** Monday, October 06, 2008 02:43 PM

**To:** Winnie Suen; Pilipyuk, Anna

**Tab 15**

BOARD OF SUPERVISORS  
GLORIA MOLINA  
MARK RIDLEY-THOMAS  
ZEV YAROSLAVSKY  
DON KNABE  
MICHAEL D. ANTONOVICH

**COUNTY OF LOS ANGELES**

MARVIN J. SOUTHARD, D.S.W.  
*Director*  
ROBIN KAY, Ph.D.  
*Chief Deputy Director*  
RODERICK SHANER, M.D.  
*Medical Director*



**DEPARTMENT OF MENTAL HEALTH**

600 S. COMMONWEALTH AVE., 2<sup>nd</sup> fl., LOS ANGELES, CALIFORNIA 90005

<http://dmh.lacounty.gov>

Reply To: Child, Youth & Family Program Admin.  
Countywide Case Management / Interagency Program  
Phone: (213) 738-2334  
Fax: (213) 738-6521

May 11, 2009

TO: Anna Pilipyuk, Auditor  
Division of Audits

FROM: Paul McIver, LCSW, District Chief  
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.

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**

**Pilipyuk, Anna**

---

**From:** Pilipyuk, Anna  
**Sent:** Wednesday, April 22, 2009 02:26 PM  
**To:** 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. In 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:

1. What is the total population of eligible clients?
2. In terms of client eligibility, what steps did you take to verify eligibility?
3. Did you discover any ineligible clients? If so, how many?
4. What portion of the total population did you test?
5. Did you perform tests to validate the services provided? If so, what steps did you perform to verify services?
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?
3. 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: 12/18/09  
Reviewed by: CR Date: 12/22/09

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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	AB3632 Program - Medication Monitoring Gross Cost	\$ 2,981,091	From Attachment 5, Column (8); To HDS-2, Line (04), column (g).
Line 2	Administration Cost	<u>293,322</u>	From Attachment 5, Column (8); To HDS-1, Line (07)
Line 3	Gross AB 3632 Cost	\$ 3,184,413	From Attachment 5, Column (8); To HDS-1, Line (08)
	Cost Reduction - Other Reimbursements		
Line 4	<del>Final Early and Periodic Screening, Diagnosis, and Treatment State General Fund (EPSDT-SGF)</del>	<del>\$ (607,496)</del>	<del>From Attachment 5, Column (9)</del>
Line 5	<del>EPSDT-SGF share of Administration Costs</del>	<del>(40,860)</del>	<del>From Attachment 5, Column (9)</del>
Line 6	<del>Final Federal Financial Participation (FFP)</del>	<del>(764,552)</del>	<del>From Attachment 5, Column (10)</del>
Line 7	<del>FFP share of Administration Costs</del>	<del>(51,803)</del>	<del>From Attachment 5, Column (10)</del>
Line 8	<del>Federal SAMHSA Grant and share of Administration Costs</del>	<del>(6,400)</del>	<del>From Attachment 5, Column (11)</del>
Line 9	<del>Third Party Revenues &amp; share of Administration Costs</del>	<del>(4,955)</del>	<del>From Attachment 5, sum of Columns (12) through (15)</del>
Line 10	<del>Other State and Local Funds and share of Admin Costs</del>	<del>(4,458)</del>	<del>From Attachment 5, sum of Columns (16) and (17)</del>
	Total Cost Reduction - Other Reimbursements	<u>\$ (1,480,524)</u>	From Attachment 5, Column (18); To HDS-1, Line (10)
Line 11	SB 90 Claimed Amount	<u>\$ 1,703,889</u>	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	
Contract Type	Entity Name	Entity Number	Mode	SFC	AB 3632 UNITS	Applicable Rate	Gross AB 3632 Cost	REVENUE OFFSETS (OTHER REIMBURSEMENTS)										SB 90 Claimed Amount (8 - 18)	
								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)		
CR	LACDMH	00019	15	61	46,896	\$ 3.57	\$ 167,613	\$ 27,909	\$ 39,250	\$ -	\$ -	\$ -	\$ -	\$ 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
NR	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
NR	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
CR	Child and Family Guidance Center	00207	15	61	430	3.92	1,686	-	-	-	-	-	-	-	-	-	-	-	1,686
NR	Indirect Cost Rate is based on the Cc	00783	15	61	2,102	3.74	7,861	3,308	3,371	-	-	-	-	-	-	-	-	6,679	1,182
NR	Children's Bureau	00668	15	61	120	2.98	358	59	220	-	-	-	-	-	-	-	-	279	79
NR	Childrens Hospital Los Angeles	00179	15	61	8,225	4.23	34,792	10,116	10,508	-	-	-	-	-	-	-	-	20,624	14,168
CR	Children's Institute International	00591	15	61	751	3.98	2,992	327	338	-	-	-	-	-	-	-	-	665	2,327
NR	Community Counseling Service	00180	15	61	905	2.25	2,036	563	571	-	-	-	-	-	-	-	-	1,134	902
NR	Community Family Guidance Center	00181	15	61	12,315	1.78	21,921	1,441	5,601	-	-	-	-	-	-	-	-	7,042	14,879
CR	Devereux Foundation	00472	15	61	3,455	3.49	12,063	33	33	-	-	-	-	-	-	-	-	66	11,997
CR	Didi Hirsch Psychiatric Service	00183	15	61	22,160	3.47	76,905	16,185	20,993	-	-	-	-	-	-	-	-	37,178	39,727
NR	Dubnoff Center For Child Developmei	00184	15	61	21,940	4.23	92,806	18,642	25,468	-	-	-	-	-	-	-	-	44,110	48,696
NR	El Centro de Amistad, Inc.	00185	15	61	150	3.87	581	86	87	-	-	-	-	1	-	-	-	174	407
NR	Enki Health & Research	00188	15	61	68,123	3.31	225,487	66,352	75,987	-	-	-	-	-	762	-	-	143,101	82,386
NR	Five Acres Boys' & Girls' Aid Society	00647	15	61	661	3.84	2,538	966	981	-	-	-	-	-	-	-	-	1,947	591
NR	Foothill Family Service	00724	15	61	841	4.17	3,507	100	102	-	-	-	-	-	-	-	-	202	3,305
NR	Gateways Hosp & MHC	00190	15	61	3,340	3.00	10,020	2,882	2,925	-	-	-	-	-	-	-	-	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	00192	15	61	37,166	3.40	126,364	33,013	36,451	-	-	-	-	-	-	-	-	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
NR	Hillside	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
NR	Los Angeles Child Guidance Clinic	00199	15	61	37,092	3.63	134,644	51,496	59,187	-	-	-	-	-	-	-	-	110,685	23,959
NR	Pacific Clinics	00203	15	61	79,775	3.05	243,314	59,528	71,954	-	90	3	348	1	-	-	-	131,924	113,390
NR	Pasadena Childrens Training Society	00204	15	61	36,685	3.59	131,627	33,689	44,261	-	-	-	-	-	-	-	-	77,950	53,677
NR	Penny Lane Centers	00201	15	61	667	4.05	2,701	-	933	-	-	-	-	-	-	-	-	933	1,768
CR	Saint Johns Health Center	00217	15	61	14,486	4.23	61,276	4,887	5,026	-	-	-	-	-	-	-	-	9,913	51,363
NR	San Fernando Valley CMHC, Inc	00208	15	61	750	3.65	2,738	186	547	-	-	-	-	-	-	-	-	733	2,005
NR	South Bay Children's Health Center	00213	15	61	15,190	3.88	58,937	-	5,576	-	-	-	-	-	-	-	-	5,576	53,361
NR	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
NR	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
CR	Verdugo Mental Health Center	00221	15	61	29,642	3.43	101,638	1,212	15,412	-	-	-	-	-	-	-	-	16,624	85,014
NR	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	
Administration 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	\$ 1,480,524	\$ 1,703,889	

To HDS-1, Line (10).

EPSDT ADMINISTRATION  
 OFFSET CLAIMED  
 AB COUNTY

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	AB3632 Program - Medication Monitoring Gross Cost	\$ 2,839,465	From Attachment 5, Column (8); To HDS-2, Line (04), column (g)
Line 2	Administration Cost	<u>235,416</u>	From Attachment 5, Column (8); To HDS-1, Line (07)
Line 3	Gross AB 3632 Cost	\$ 3,074,881	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)	\$ (590,215)	From Attachment 5, Column (9)
Line 5	EPSDT-SGF share of Administration Costs	<u>(48,016)</u>	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	<u>(2,166)</u>	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	<u>\$ 1,572,427</u>	From Attachment 5, Column (18); 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 2003-2004

Attachment 5

1 Contract Type	2 Entity Name	3 Entity Number	4 Mode	5 SFC	6 AB 3632 UNITS	7 Applicable Rate	8 Gross AB 3632 Cost	9-16 REVENUE OFFSETS - (OTHER REIMBURSEMENTS)									17 Total Offsets (sum 9 thru 16)	18 SB 90 Claimed Amount (8 - 17)
								9 EPSDT-SGF	10 Final FFP	11 Patient Fees	12 Patient Insurance	13 Medicare	14 3rd Party/ Other	15 State CSOC	16 Local Fund CalWORKs			
CR	LACDMH	00019	15	61	34,224	3.97	\$ 135,849	\$ 10,839	\$ 21,290	\$ -	\$ -	\$ -	\$ -	\$ 165	\$ -	\$ -	\$ 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 Centre	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	907	3.89	3,528	1,312	1,435	-	-	-	-	-	-	-	2,747	781
NR	Childrens Hospital of Los Ar	00179	15	61	7,181	4.23	30,376	8,154	8,874	-	-	-	-	-	1,037	-	18,065	12,311
NR	Childrens Hospital of Los Ar	00179	15	62	1,564	4.23	6,616	3,157	3,459	-	-	-	-	-	-	-	6,616	-
CR	Children's Institute Internatic	00591	15	61	1,750	4.17	7,290	1,006	1,054	-	-	-	-	-	-	-	2,060	5,230
NR	Community Counseling Sen	00180	15	61	2,950	2.21	6,520	1,507	1,664	-	-	-	-	-	-	-	3,171	3,349
NR	Community Family Guidanc	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
CR	Didi Hirsch Psychiatric Serv	00183	15	62	22,607	3.60	81,442	2,230	2,559	-	-	-	-	-	-	-	4,789	76,653
NR	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	-	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 t	00198	15	61	50,924	4.22	214,899	23,597	42,400	-	-	-	-	-	-	-	65,997	148,902
NR	Hillside	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	Pasadena Childrens Trainin	00204	15	61	47,046	3.79	178,304	56,272	72,031	-	-	-	-	-	-	-	128,303	50,001
NR	Penny Lane Centers	00201	15	61	3,906	4.05	15,819	3,819	5,156	-	-	-	-	-	-	-	8,975	6,844
CR	Saint Johns Health center	00217	15	61	8,513	4.37	37,202	4,496	4,919	-	-	-	-	-	-	-	9,415	27,787
CR	San Fernando Valley CMHC	00208	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	-	-	-	-	-	-	-	16,150	5,818
NR	South Bay Children's Health	00213	15	61	10,252	3.88	39,778	-	5,013	-	-	-	-	-	-	-	5,013	34,765
NR	Special Service Fro Groups	00214	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		\$2,839,485	\$ 590,215	\$790,381	\$ 582	\$ 1,845	\$ 233	\$ 3,876	\$ 969	\$ 1,037	\$ 1,389,138	\$ 1,450,327	
Administration 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	
Total					778,365		\$3,074,881	\$ 638,231	\$854,992	\$ 628	\$ 1,992	\$ 252	\$ 4,193	\$ 1,046	\$ 1,120	\$ 1,502,454	\$ 1,572,427	

To HDS-1, Line (10)

EPSDT ADMINISTRATION  
 OFFSET CLAIMED  
 BY COUNTY



**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. 10 EPSDT		p. 10 FFP	OTHER*	W/P 3E-1, p. 3 Indirect Rate	
DMH directly operated	\$ 27,816	A	\$ 33,928	C	\$ -	E 0.15473
Private contract providers	472,201	B	575,952	D	-	F 0.063049
<b>TOTAL</b>	<b>\$ 500,017</b>		<b>\$ 609,880</b>		<b>\$ -</b>	

	EPSDT share of admin costs	FFP share of admin costs	OTHER*
DMH directly operated	\$ 4,304	\$ 5,250	\$ -
Private contract providers	29,772	36,313	-
<b>Totals</b>	<b>\$ 34,076</b>	<b>\$ 41,563</b>	<b>\$ -</b>

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 Note  
 DMH directly Operated EPSDT share of admin = A x E  
 Private contract providers EPSDT share of admin = B x F  
 DMH directly Operated FFP share of admin = C x E  
 Private contract providers FFP share of admin = D x F

Prepared by: JV Date: 12-15-09  
 Reviewed by: ML Date: 1/5/10

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. 11 EPSDT		p. 11 FFP		OTHER*	W/P 3E-1, p. 3 Indirect Rate
DMH directly operated	\$ 25,636	A	\$ 34,055	C	\$ -	0.135837 E
Private contract providers	483,854	B	642,758	D	-	0.079623 F
<b>TOTAL</b>	<b>\$ 509,490</b>		<b>\$ 676,813</b>		<b>\$ -</b>	

	EPSDT* share of admin costs	FFP* share of admin costs	OTHER*
DMH directly operated	\$ 3,482	\$ 4,626	\$ -
Private contract providers	38,526	51,178	0
<b>Totals</b>	<b>\$ 42,008</b>	<b>\$ 55,804</b>	<b>\$ -</b>

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

DMH directly operated EPSDT share of admin = A x E  
 Private contract providers EPSDT share of admin = B x F  
 DMH directly operated FFP share of admin = C x E  
 Private contract providers FFP share of admin = D x F

**DECLARATION OF SERVICE BY EMAIL**

I, the undersigned, declare as follows:

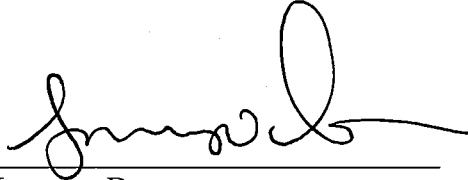
I am a resident of the County of Sacramento and I am over the age of 18 years, and not a party to the within action. My place of employment is 980 Ninth Street, Suite 300, Sacramento, California 95814.

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



MARVIN J. SOUTHARD, D.S.W.  
Director  
ROBIN KAY, Ph.D.  
Chief Deputy Director  
RODERICK SHANER, M.D.  
Medical Director

**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.  
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

**Introduction**

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:       \$216,793
- Fiscal 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)<sup>1</sup> 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

---

<sup>1</sup> 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.

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.<sup>2</sup> 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.

---

<sup>2</sup> Plut v. Fireman's Fund Insurance (2000) 85 Cal. App. 4<sup>th</sup> 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

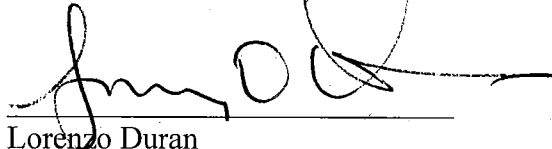
Statutes 1994, Chapter 1128; Statutes 1996, Chapter 654

Fiscal Years: 2002-2003 and 2003-2004

County of Los Angeles, Claimant

By making it available on the Commission's website and providing notices 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, 12<sup>th</sup> 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](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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**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, 60200<sup>1</sup>  
(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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**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.

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<sup>1</sup> 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.<sup>2</sup>

The Controller sent a letter to claimant, dated August 12, 2008, confirming the start of the audit.<sup>3</sup>

The Controller issued the Draft Audit Report dated March 26, 2010.<sup>4</sup> The claimant sent a letter to the Controller, dated April 30, 2010, regarding the Draft Audit Report.<sup>5</sup> The Controller issued the Final Audit Report dated May 28, 2010.<sup>6</sup>

On June 11, 2013, the claimant filed this IRC.<sup>7</sup> On November 25, 2014, the Controller filed late comments on the Incorrect Reduction Claim.<sup>8</sup> 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.<sup>9</sup>

Commission staff issued the Draft Proposed Decision on May 20, 2016.<sup>10</sup>

## **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.

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<sup>2</sup> Exhibit A, IRC, page 113 (cover letter), page 117 (Form FAM-27).

<sup>3</sup> 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 . . . ."

<sup>4</sup> Exhibit A, IRC, page 101.

<sup>5</sup> Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>6</sup> 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).

<sup>7</sup> Exhibit A, IRC, pages 1, 3.

<sup>8</sup> Exhibit B, Controller's Late Comments on the IRC, page 1.

<sup>9</sup> Exhibit C, Claimant's Rebuttal Comments, page 1.

<sup>10</sup> 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.<sup>11</sup> 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.”<sup>12</sup>

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.<sup>13</sup>

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.<sup>14</sup> 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.<sup>15</sup>

**Claims**

The following chart provides a brief summary of the claims and issues raised and staff’s recommendation:

<b>Issue</b>	<b>Description</b>	<b>Staff Recommendation</b>
Did the claimant timely file its Incorrect Reduction Claim?	The Controller issued the Final Audit Report, dated May 28, 2010. The Controller later sent two documents, dated June 12, 2010, summarizing the audit	<i>Deny IRC as untimely</i> – The claimant must file an IRC within three years of “the date of the Office of State Controller’s final state audit report, letter, remittance advice, or other written notice of adjustment

<sup>11</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>12</sup> *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.

<sup>13</sup> *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.

<sup>14</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>15</sup> 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.	<i>Deny IRC as waived</i> – 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.<sup>16</sup>

The Controller’s Final Audit Report and the cover letter to the Controller’s Final Audit Report are both dated May 28, 2010.<sup>17</sup> 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.<sup>18</sup>

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

<sup>16</sup> 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.

<sup>17</sup> Exhibit A, IRC, pages 96 (cover letter), 95-110 (Final Audit Report).

<sup>18</sup> Exhibit A, IRC, page 1.

a “Notice of Claim Adjustment.”<sup>19</sup> 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.”<sup>20</sup>

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.<sup>21</sup>

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

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<sup>19</sup> Exhibit A, IRC, pages 13-17.

<sup>20</sup> Exhibit A, IRC, page 5.

<sup>21</sup> 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.<sup>22</sup> 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.<sup>23</sup>

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)."<sup>24</sup>

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."<sup>25</sup> 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."<sup>26</sup> Waiver is a question of fact and is always based upon intent.<sup>27</sup> Waiver must be established by clear and convincing evidence.<sup>28</sup>

The Controller provided the claimant a draft copy of the audit report, dated March 26, 2010.<sup>29</sup> In response to the Draft Audit Report, the claimant's Auditor-Controller sent a three-page letter

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<sup>22</sup> *Aryeh v. Canon Business Solutions, Inc.* (2013) 55 Cal.4th 1185, 1191.

<sup>23</sup> *Howard Jarvis Taxpayers Ass'n v. City of La Habra* (2001) 25 Cal.4th 809, 815.

<sup>24</sup> 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).

<sup>25</sup> *Waller v. Truck Insurance Exchange* (1995) 11 Cal.4th 1, 31.

<sup>26</sup> *B.W. v. Board of Medical Quality Assurance* (1985) 169 Cal.App.3d 219, 233.

<sup>27</sup> *Smith v. Selma Community Hospital* (2008) 164 Cal.App.4th 1478, 1506.

<sup>28</sup> *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.

<sup>29</sup> Exhibit A, IRC, page 101.

dated April 30, 2010: a copy of which is reproduced in the Controller’s Final Audit Report.<sup>30</sup> 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.*<sup>31</sup>

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.<sup>32</sup>

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.<sup>33</sup> 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.”<sup>34</sup> “We designed and implemented the County’s accounting system to ensure accurate and timely records.”<sup>35</sup> “We made available to the SCO’s audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims.”<sup>36</sup> “We are not aware of . . . . Relevant, material

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<sup>30</sup> Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>31</sup> Exhibit A, IRC, page 107 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010) (emphasis added).

<sup>32</sup> Exhibit A, IRC, pages 108-109.

<sup>33</sup> Exhibit A, IRC, pages 6-7, 10-12.

<sup>34</sup> 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).

<sup>35</sup> 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).

<sup>36</sup> 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.”<sup>37</sup>

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.<sup>38</sup> 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.”<sup>39</sup> “We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims.”<sup>40</sup>

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.

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<sup>37</sup> 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)).

<sup>38</sup> Exhibit A, IRC, pages 8-10.

<sup>39</sup> 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).

<sup>40</sup> 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, 60200<sup>41</sup>

(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:

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<sup>41</sup> 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.

<b>Member</b>	<b>Vote</b>
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.<sup>42</sup> 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:           \$231,409<sup>43</sup>

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 2002-2003<sup>44</sup>

05/08/2006 Claimant dated the reimbursement claim for fiscal year 2003-2004<sup>45</sup>

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<sup>42</sup> See, e.g., Exhibit A, IRC, page 96 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated May 28, 2010).

<sup>43</sup> Exhibit A, IRC, page 1.

<sup>44</sup> Exhibit A, IRC, page 113 (cover letter), page 117 (Form FAM-27).

<sup>45</sup> 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.<sup>46</sup>
- 03/26/2010     Controller issued the Draft Audit Report, dated March 26, 2010.<sup>47</sup>
- 04/30/2010     Claimant sent a letter to Controller dated April 30, 2010, in response to the Draft Audit Report.<sup>48</sup>
- 05/28/2010     Controller issued the Final Audit Report dated May 28, 2010.<sup>49</sup>
- 06/11/2013     Claimant filed this IRC.<sup>50</sup>
- 11/25/2014     Controller filed late comments on the IRC.<sup>51</sup>
- 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.<sup>52</sup>
- 05/20/2016     Commission staff issued the Draft Proposed Decision.<sup>53</sup>

## **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 . . . .”<sup>54</sup> 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.<sup>55</sup> 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

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<sup>46</sup> 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 . . . .”

<sup>47</sup> Exhibit A, IRC, page 101.

<sup>48</sup> Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>49</sup> Exhibit A, IRC, page 96 (cover letter), pages 95-110 (Final Audit Report).

<sup>50</sup> Exhibit A, IRC, pages 1, 3.

<sup>51</sup> Exhibit B, Controller’s Late Comments on the IRC, page 1.

<sup>52</sup> Exhibit C, Claimant’s Rebuttal Comments, page 1.

<sup>53</sup> Exhibit D, Draft Proposed Decision.

<sup>54</sup> 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).

<sup>55</sup> 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.<sup>56</sup>

### 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.<sup>57</sup> 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.<sup>58</sup> And, in 1985, the Legislature further amended chapter 26.5.<sup>59</sup>

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.<sup>60</sup>

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.<sup>61</sup> 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.<sup>62</sup> Beginning July 1, 2001, however, the cost-sharing ratio for providing

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<sup>56</sup> Public Law 101-476, section 901(a)(1) (October 30, 1999) 104 U.S. Statutes at Large 1103, 1141-1142.

<sup>57</sup> *California School Boards Ass’n v. Brown* (2011) 192 Cal.App.4th 1507, 1514.

<sup>58</sup> Statutes of 1984, chapter 1747.

<sup>59</sup> Statutes of 1985, chapter 1274.

<sup>60</sup> “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.

<sup>61</sup> “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.)

<sup>62</sup> Former Welfare and Institutions Code sections 5600 et seq.

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.<sup>63</sup>

In 2004, the Legislature directed the Commission to reconsider *Handicapped and Disabled Students*, CSM 4282.<sup>64</sup> 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 state-mandated 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.<sup>65</sup>

#### 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.<sup>66</sup>

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.<sup>67</sup> In a separate two-page letter, the claimant addressed the status of its reimbursement claims and its manner of compliance with the audit.<sup>68</sup>

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<sup>63</sup> Statutes 2002, chapter 1167 (AB 2781, §§ 38, 41).

<sup>64</sup> Statutes 2004, chapter 493 (SB 1895).

<sup>65</sup> 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.

<sup>66</sup> Exhibit A, IRC, page 101.

<sup>67</sup> Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>68</sup> 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.<sup>69</sup>

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.<sup>70</sup> 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.*<sup>71</sup>

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.<sup>72</sup>

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.<sup>73</sup>

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

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<sup>69</sup> 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).

<sup>70</sup> Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>71</sup> Exhibit A, IRC, page 107 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010) (emphasis added).

<sup>72</sup> Exhibit A, IRC, page 108 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>73</sup> 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.<sup>74</sup>

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.<sup>75</sup> 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.”<sup>76</sup>
- “We designed and implemented the County’s accounting system to ensure accurate and timely records.”<sup>77</sup>
- “We claimed mandated costs based on actual expenditures allowable per the Handicapped and Disabled Students II Program’s parameters and guidelines.”<sup>78</sup>
- “We made available to the SCO’s audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims.”<sup>79</sup>
- “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.”<sup>80</sup>
- “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.”<sup>81</sup>

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<sup>74</sup> Exhibit A, IRC, page 109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>75</sup> 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).

<sup>76</sup> 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).

<sup>77</sup> 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).

<sup>78</sup> 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).

<sup>79</sup> 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).

<sup>80</sup> 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)).

<sup>81</sup> 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.”<sup>82</sup>

On May 28, 2010, the Controller issued the Final Audit Report.<sup>83</sup> The Controller reduced the claims because the claimant: (1) overstated costs by using inaccurate units of service, (2) and overstated offsetting revenues.<sup>84</sup>

On June 11, 2013, the claimant filed this IRC with the Commission.<sup>85</sup>

### **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.<sup>86</sup>
2. The claimant’s claims were timely filed.<sup>87</sup>
3. Under the principle of equitable offset, the claimant may submit new claims for reimbursement supported by previously un-submitted documentation.<sup>88</sup>

#### **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.<sup>89</sup>
2. The claimant agreed to the findings of the audit.<sup>90</sup>

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<sup>82</sup> 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).

<sup>83</sup> Exhibit A, IRC, page 96 (cover letter), pages 95-110 (Final Audit Report).

<sup>84</sup> See, e.g., Exhibit A, IRC, page 96 (Letter from Jeffrey V. Brownfield to Gloria Molina, dated May 28, 2010).

<sup>85</sup> Exhibit A, IRC, pages 1, 3.

<sup>86</sup> Exhibit A, IRC, pages 6-8, 10-12.

<sup>87</sup> 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).

<sup>88</sup> Exhibit A, IRC, pages 8-10.

<sup>89</sup> Exhibit B, Controller’s Late Comments on the IRC, pages 20-22.

<sup>90</sup> 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.<sup>91</sup>

#### **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.<sup>92</sup> 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."<sup>93</sup>

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.<sup>94</sup> 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

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<sup>91</sup> Exhibit B, Controller's Late Comments on the IRC, page 19, 21-22.

<sup>92</sup> *Kinlaw v. State of California* (1991) 54 Cal.3d 326, 331-334; Government Code sections 17551, 17552.

<sup>93</sup> *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.

<sup>94</sup> *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.]’ ”<sup>95</sup>

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.<sup>96</sup> 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.<sup>97</sup>

#### **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.<sup>98</sup>

The Controller’s Final Audit Report and its cover letter are both dated May 28, 2010.<sup>99</sup> 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.<sup>100</sup>

On its face, the IRC was untimely filed.<sup>101</sup>

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<sup>95</sup> *American Bd. of Cosmetic Surgery, Inc. v. Medical Bd. of California* (2008) 162 Cal.App.4th 534, 547-548.

<sup>96</sup> *Gilbert v. City of Sunnyvale* (2005) 130 Cal.App.4th 1264, 1274-1275.

<sup>97</sup> 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.

<sup>98</sup> 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).

<sup>99</sup> Exhibit A, IRC, pages 96 (cover letter), 101 (Final Audit Report).

<sup>100</sup> Exhibit A, IRC, page 1.

<sup>101</sup> “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.”<sup>102</sup> 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.”<sup>103</sup> 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.<sup>104</sup>

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.<sup>105</sup>

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Evidence Code section 115 (“Except as otherwise provided by law, the burden of proof requires proof by a preponderance of the evidence.”).

<sup>102</sup> See Exhibit A, IRC, pages 13-17 (“Notice of Claim Adjustment”).

<sup>103</sup> Exhibit A, IRC, page 5.

<sup>104</sup> 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.

<sup>105</sup> 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.<sup>106</sup>

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.<sup>107</sup> 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."<sup>108</sup>

However, the Controller's statement in the letter dated May 7, 2013, is not outcome-determinative 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:

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<sup>106</sup> 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.

<sup>107</sup> The Final Audit Report and its cover letter are each dated May 28, 2010. (Exhibit A, IRC, pages 96, 101.)

<sup>108</sup> 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.<sup>109</sup>

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.)<sup>110</sup>

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.]<sup>111</sup>

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

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<sup>109</sup> Former Code of California Regulations, title 2, section 1185(b), effective May 8, 2007, renumbered as 1185(c) effective January 1, 2011.

<sup>110</sup> *Aryeh v. Canon Business Solutions, Inc.* (2013) 55 Cal.4th 1185, 1191.

<sup>111</sup> *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.<sup>112</sup> 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.<sup>113</sup> “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.<sup>114</sup>

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.”<sup>115</sup> 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.<sup>116</sup> The Decision is distinguishable because the Controller’s cover letter accompanying the audit report to the claimant in that case requested additional information and

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<sup>112</sup> Decision, *Collective Bargaining*, Commission Case No. 05-4425-I-11 (adopted December 5, 2014), pages 20-22.

<sup>113</sup> Decision, *Collective Bargaining*, Commission Case No. 05-4425-I-11 (adopted December 5, 2014), pages 20-22.

<sup>114</sup> Decision, *Collective Bargaining*, Commission Case No. 05-4425-I-11 (adopted December 5, 2014), page 21.

<sup>115</sup> 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.

<sup>116</sup> 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.<sup>117</sup> 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.<sup>118</sup>

The finding in this instant IRC is therefore consistent with recent Commission rulings regarding the three-year IRC limitations period.<sup>119</sup>

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).”<sup>120</sup> 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.<sup>121</sup>

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<sup>117</sup> 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).

<sup>118</sup> Exhibit A, IRC, page 96.

<sup>119</sup> 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.”).

<sup>120</sup> 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).

<sup>121</sup> 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.<sup>122</sup>

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.”<sup>123</sup> 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.”<sup>124</sup> Waiver is a question of fact and is always based upon intent.<sup>125</sup> Waiver must be established by clear and convincing evidence.<sup>126</sup>

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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”).

<sup>122</sup> *DRG/Beverly Hills, Ltd v. Chopstix Dim Sum Cafe & Takeout III, Ltd.* (1994) 30 Cal.App.4th 54, 59-61.

<sup>123</sup> *Waller v. Truck Insurance Exchange* (1995) 11 Cal.4th 1, 31.

<sup>124</sup> *B.W. v. Board of Medical Quality Assurance* (1985) 169 Cal.App.3d 219, 233.

<sup>125</sup> *Smith v. Selma Community Hospital* (2008) 164 Cal.App.4th 1478, 1506.

<sup>126</sup> *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).

“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.<sup>127</sup> 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.<sup>128</sup> The first page of this three-page letter<sup>129</sup> 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.*<sup>130</sup>

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:

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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).

<sup>127</sup> Exhibit A, IRC, page 101.

<sup>128</sup> Exhibit A, IRC, pages 107-109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>129</sup> 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.”

<sup>130</sup> 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.<sup>131</sup>

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.<sup>132</sup>

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.<sup>133</sup>

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,<sup>134</sup> 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.<sup>135</sup>

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<sup>131</sup> Exhibit A, IRC, page 108 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>132</sup> Exhibit A, IRC, page 108 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>133</sup> Exhibit A, IRC, page 109 (Letter from Wendy L. Watanabe to Jeffrey V. Brownfield, dated April 30, 2010).

<sup>134</sup> 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.

<sup>135</sup> 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](mailto:hyaghobyan@auditor.lacounty.gov)

Very truly yours,

Wendy L. Watanabe  
Auditor-Controller<sup>136</sup>

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.<sup>137</sup> 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.”<sup>138</sup>

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.”<sup>139</sup> “We designed and implemented the County’s accounting system to ensure accurate and timely

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<sup>136</sup> 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).

<sup>137</sup> Exhibit A, IRC, pages 6-7.

<sup>138</sup> Exhibit A, IRC, page 6.

<sup>139</sup> 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.”<sup>140</sup> “We made available to the SCO’s audit staff all financial records, correspondence, and other data pertinent to the mandated cost claims.”<sup>141</sup> “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.”<sup>142</sup>

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.<sup>143</sup>

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.”<sup>144</sup> “We are not aware of any events that occurred after the audit period that would require us to adjust the mandated cost claims.”<sup>145</sup>

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.

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<sup>140</sup> 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).

<sup>141</sup> 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).

<sup>142</sup> 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)).

<sup>143</sup> Exhibit A, IRC, pages 8-10.

<sup>144</sup> 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).

<sup>145</sup> 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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RECEIVED  
June 06, 2016  
Commission on  
State Mandates

**BETTY T. YEE**  
California State Controller

**Exhibit E**

June 3, 2016

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/lis

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

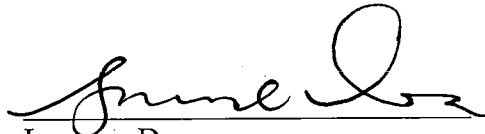
(Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

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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**Claimant Representative**

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



ROBIN KAY, Ph.D.  
Acting Director  
DENNIS MURATA, M.S.W.  
Acting Chief Deputy Director  
RODERICK SHANER, M.D.  
Medical Director

**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

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**

**Introduction**

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:



“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.

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.4<sup>th</sup> 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

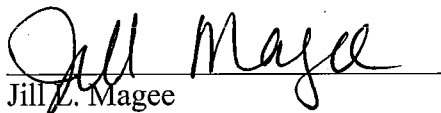
(Emergency regulations effective July 1, 1998 [Register 98, No. 26], final regulations effective August 9, 1999 [Register 99, No. 33])

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.



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

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